

Corporation Income Tax Returns: Returns of Active Corporations

Tax Credits by Industry, Tax Year 2020

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

| Industry | Number of Returns | Total Income Tax Before Credits [1] | Tax Credits | | | Total Income Tax After Credits [1] |
|--------------------------------------------------------------------------|-------------------|-------------------------------------|-------------------|-------------------|------------------------|------------------------------------|
| | | | Foreign | General Business | Prior-Year Minimum Tax | |
| All active corporation returns | 6,402,130 | 393,791,783 | 67,009,035 | 49,834,149 | 30,013 | 276,611,038 |
| Agriculture, forestry, fishing, and hunting | 145,898 | d | 147,843 | 64,095 | d | 756,833 |
| Mining | 33,009 | d | 947,128 | 28,380 | d | 794,160 |
| Utilities | 6,629 | d | 1,872 | 1,785,616 | d | 1,527,494 |
| Construction | 766,660 | 6,686,087 | 132,045 | 781,302 | * 2,429 | 5,770,566 |
| Manufacturing | 224,708 | 109,909,934 | 28,152,435 | 10,945,434 | 5,779 | 70,807,866 |
| Wholesale trade | 348,768 | 34,464,097 | 3,813,244 | 3,461,280 | 3,632 | 27,184,432 |
| Retail trade | 568,688 | 32,824,630 | 2,086,134 | 4,012,908 | d | 26,722,426 |
| Transportation and warehousing | 300,692 | d | 641,515 | 327,278 | 0 | 5,964,974 |
| Information | 135,951 | d | 10,531,934 | 4,888,257 | 2,327 | 28,350,721 |
| Finance and insurance | 270,138 | d | 7,957,618 | 6,498,110 | 4,796 | 56,304,804 |
| Real estate and rental and leasing | 747,143 | 6,734,649 | 509,032 | 185,824 | d | 6,039,296 |
| Professional, scientific, and technical services | 976,826 | d | 1,541,930 | 1,161,562 | 1,003 | 7,669,311 |
| Management of companies (holding companies) | 85,757 | 50,008,170 | 9,636,763 | 14,906,184 | 1,904 | 25,308,082 |
| Administrative and support and waste management and remediation services | 297,885 | d | 212,747 | 421,029 | d | 3,224,456 |
| Educational services | 62,917 | 341,982 | * 9,665 | 6,456 | 0 | 325,861 |
| Health care and social assistance | 524,727 | d | 500,208 | d | 0 | 7,812,848 |
| Arts, entertainment, and recreation | 151,165 | 233,151 | 8,554 | d | 0 | 222,334 |
| Accommodation and food services | 322,364 | d | 160,782 | 184,890 | d | 1,007,315 |
| Other services | 432,203 | d | 17,588 | 15,472 | d | 817,259 |

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.

[1] Includes other taxes and adjustments not shown separately.

Source: Internal Revenue Service. *SOI Tax Stats - Corporation Complete Reports*. Table 11: Returns of Active Corporations, Dividends, Net Income (Less Deficit), Statutory Special Deductions, Income Subject to Tax, Taxes, Credits, and Payments, Tax Year 2020 Publication 16. September 2023.

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

22-Dec-22

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

| Industry | Number of Returns | Total Income Tax Before Credits [1] | Tax Credits | | | Total Income Tax After Credits [1] |
|--------------------------------------------------------------------------|-------------------|-------------------------------------|---------------------|---------------------|------------------------|------------------------------------|
| | | | Foreign | General Business | Prior-Year Minimum Tax | |
| All active corporation returns | 6,473,747 | \$382,998,470 | \$73,369,591 | \$49,858,957 | \$2,233,708 | \$257,130,349 |
| Agriculture, forestry, fishing, and hunting | 144,964 | d | \$105,528 | \$24,109 | d | \$653,241 |
| Mining | 34,238 | d | \$586,601 | d | \$143,909 | \$546,872 |
| Utilities | 6,879 | d | \$62,364 | \$1,786,098 | d | \$967,533 |
| Construction | 778,243 | \$4,735,636 | \$76,148 | \$509,367 | d | \$4,116,832 |
| Manufacturing | 234,544 | \$117,805,400 | \$35,900,835 | \$12,971,540 | \$340,155 | \$68,599,080 |
| Wholesale trade | 356,596 | \$32,651,057 | \$4,245,060 | \$3,210,188 | \$208,095 | \$24,991,560 |
| Retail trade | 589,871 | \$22,103,547 | \$1,875,455 | \$1,747,419 | \$61,631 | \$18,419,403 |
| Transportation and warehousing | 291,885 | \$5,390,851 | \$228,302 | \$129,952 | d | \$4,955,316 |
| Information | 144,830 | d | \$9,859,758 | \$4,614,837 | d | \$27,791,798 |
| Finance and insurance | 268,384 | \$73,805,006 | \$8,183,748 | \$6,913,735 | \$1,046,417 | \$57,459,961 |
| Real estate and rental and leasing | 744,845 | \$3,826,659 | \$330,763 | \$99,467 | d | \$3,378,663 |
| Professional, scientific, and technical services | 988,234 | \$9,770,550 | \$1,611,175 | \$1,151,741 | \$18,959 | \$6,989,945 |
| Management of companies (holding companies) | 82,781 | d | \$7,627,925 | \$15,454,355 | \$181,857 | \$25,019,873 |
| Administrative and support and waste management and remediation services | 296,736 | d | \$997,885 | \$473,346 | d | \$2,604,385 |
| Educational services | 65,657 | \$281,081 | \$6,335 | \$3,602 | \$0 | \$271,144 |
| Health care and social assistance | 515,941 | d | \$229,429 | \$136,005 | d | \$4,596,907 |
| Arts, entertainment, and recreation | 153,799 | d | \$65,329 | d | d | \$730,642 |
| Accommodation and food services | 330,521 | d | \$1,352,926 | \$538,775 | d | \$4,273,625 |
| Other services | 444,799 | d | \$24,024 | d | d | \$763,569 |

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.

[1] Includes other taxes and adjustments not shown separately.

Source: Internal Revenue Service. *SOI Tax Stats - Corporation Complete Reports*. Table 11: Returns of Active Corporations, Dividends, Net Income (Less Deficit), Statutory Special Deductions, Income Subject to Tax, Taxes, Credits, and Payments, Tax Year 2019 Publication 16. June 2022.

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

10-Feb-22

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

| Industry | Number of Returns | Total Income Tax Before Credits [1] | Tax Credits | | | Total Income Tax After Credits [1] |
|--------------------------------------------------------------------------|-------------------|-------------------------------------|----------------------|---------------------|------------------------|------------------------------------|
| | | | Foreign | General Business | Prior-Year Minimum Tax | |
| All active corporation returns | 6,442,134 | \$404,083,686 | \$103,455,876 | \$47,332,775 | \$7,903,662 | \$244,686,608 |
| Agriculture, forestry, fishing, and hunting | 142,635 | \$552,555 | \$17,088 | \$22,076 | d | \$512,063 |
| Mining | 33,647 | \$1,803,432 | \$550,850 | \$315,338 | \$308,662 | \$628,581 |
| Utilities | 5,833 | \$1,422,232 | \$23,333 | \$655,928 | \$150,791 | \$592,179 |
| Construction | 767,030 | \$4,327,758 | \$67,057 | \$292,432 | \$121,849 | \$3,846,420 |
| Manufacturing | 232,471 | \$140,960,011 | \$57,743,078 | \$14,021,502 | \$1,257,437 | \$67,946,610 |
| Wholesale trade | 369,377 | \$30,818,322 | \$4,476,956 | \$2,456,419 | \$135,108 | \$23,748,756 |
| Retail trade | 599,227 | \$22,931,162 | \$2,027,794 | \$1,459,455 | \$69,153 | \$19,053,850 |
| Transportation and warehousing | 283,109 | \$5,913,832 | \$514,154 | \$201,630 | \$17,627 | \$5,180,381 |
| Information | 144,223 | \$50,327,778 | \$9,428,687 | \$4,092,631 | \$118,403 | \$36,685,605 |
| Finance and insurance | 267,612 | \$71,124,286 | \$14,295,322 | \$7,329,718 | \$4,387,758 | \$44,882,862 |
| Real estate and rental and leasing | 735,154 | \$4,381,455 | \$503,732 | \$71,172 | d | \$3,744,578 |
| Professional, scientific, and technical services | 990,892 | \$9,585,673 | \$2,018,173 | \$920,481 | \$55,204 | \$6,583,135 |
| Management of companies (holding companies) | 79,817 | \$43,466,075 | \$7,223,084 | \$14,399,426 | \$1,095,721 | \$20,596,097 |
| Administrative and support and waste management and remediation services | 294,338 | \$5,671,516 | \$2,313,292 | \$434,432 | d | \$2,868,075 |
| Educational services | 67,081 | \$265,864 | \$13,164 | * \$1,674 | d | \$250,958 |
| Health care and social assistance | 515,878 | \$3,009,900 | \$6,083 | \$69,749 | d | \$2,908,833 |
| Arts, entertainment, and recreation | 149,724 | \$445,758 | \$47,359 | \$7,713 | * \$678 | \$390,007 |
| Accommodation and food services | 333,394 | \$6,313,554 | \$2,151,475 | \$563,142 | d | \$3,558,547 |
| Other services | 430,693 | \$762,524 | \$35,194 | \$17,860 | * \$400 | \$709,071 |

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.

[1] Includes other taxes and adjustments not shown separately.

Source: Internal Revenue Service. *SOI Tax Stats - Corporation Complete Reports*. Table 11: Returns of Active Corporations, Dividends, Net Income (Less Deficit), Statutory Special Deductions, Income Subject to Tax, Taxes, Credits, and Payments, Tax Year 2018 Publication 16. July 2021.

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

9-Mar-21

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

| Industry | Number of Returns | Total Income Tax Before Credits [1] | Tax Credits | | | Total Income Tax After Credits [2] |
|--------------------------------------------------------------------------|-------------------|-------------------------------------|---------------------|---------------------|------------------------|------------------------------------|
| | | | Foreign | General Business | Prior-Year Minimum Tax | |
| All active corporation returns | 6,325,114 | \$358,916,908 | \$59,636,354 | \$32,271,756 | \$1,793,968 | \$264,859,782 |
| Agriculture, forestry, fishing, and hunting | 144,024 | d | \$4,657 | \$20,076 | d | \$993,112 |
| Mining | 34,622 | d | \$1,970,283 | d | \$47,303 | \$1,255,107 |
| Utilities | 7,449 | d | \$43,213 | \$539,391 | d | \$610,867 |
| Construction | 754,668 | \$4,294,066 | \$62,702 | \$278,386 | d | \$3,926,854 |
| Manufacturing | 234,560 | \$115,469,502 | \$29,437,671 | \$7,382,741 | \$555,033 | \$78,085,266 |
| Wholesale trade | 377,799 | \$27,886,594 | \$3,414,717 | \$1,606,533 | \$61,984 | \$22,800,030 |
| Retail trade | 602,845 | \$29,429,038 | \$907,286 | \$1,148,179 | d | \$27,353,797 |
| Transportation and warehousing | 265,266 | d | \$518,470 | \$260,431 | d | \$6,807,963 |
| Information | 137,263 | \$33,615,477 | \$6,735,072 | \$3,296,922 | d | \$23,486,559 |
| Finance and insurance | 260,709 | \$68,504,725 | \$5,478,012 | \$7,240,953 | \$752,855 | \$54,857,559 |
| Real estate and rental and leasing | 711,408 | \$4,515,759 | \$123,285 | \$58,001 | \$31,099 | \$4,303,373 |
| Professional, scientific, and technical services | 969,705 | \$9,699,046 | \$1,350,470 | \$670,307 | \$50,582 | \$7,626,446 |
| Management of companies (holding companies) | 76,845 | \$36,045,671 | \$7,966,919 | \$8,667,072 | d | \$19,182,932 |
| Administrative and support and waste management and remediation services | 296,778 | d | \$189,815 | \$303,411 | d | \$3,015,372 |
| Educational services | 63,958 | \$309,672 | \$4,239 | d | d | \$301,850 |
| Health care and social assistance | 499,516 | d | \$16,926 | \$130,611 | d | \$3,640,254 |
| Arts, entertainment, and recreation | 141,453 | d | \$51,420 | d | d | \$587,274 |
| Accommodation and food services | 332,686 | d | \$1,356,009 | \$623,551 | d | \$5,197,243 |
| Other services | 413,559 | d | \$5,190 | \$17,590 | d | \$827,924 |

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.

[1] The amount for total income tax before credits includes the following: income tax, personal holding company tax, recapture and other taxes, alternative minimum tax, excess net passive income tax (Form 1120S), branch tax (Form 1120-F), tax from Part II, III, IV, and sections 856 and 857 (Form 1120-REIT), tax from Schedule J, line 3b (Form 1120-RIC), tax from page 1, line 5 (Form 1120-PC), and adjustments to income tax, and to total tax.

[2] Credits include foreign tax, U.S. possessions tax, telephone excise tax, credit for tax paid on undistributed capital gains, qualified electric vehicle, general business, prior year minimum tax, qualified zone academy bond, clean renewable energy bond, and gulf bond credit.

Source: Internal Revenue Service. *SOI Tax Stats - Corporation Complete Reports*. Table 11: Returns of Active Corporations, Dividends, Net Income (Less Deficit), Statutory Special Deductions, Income Subject to Tax, Taxes, Credits, and Payments, Tax Year 2017. March 2021.

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

9-Mar-21

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

| Industry | Number of Returns | Total Income Tax Before Credits [1] | Tax Credits | | | Total Income Tax After Credits [2] |
|--------------------------------------------------------------------------|-------------------|-------------------------------------|---------------------|---------------------|------------------------|------------------------------------|
| | | | Foreign | General Business | Prior-Year Minimum Tax | |
| All active corporation returns | 6,188,676 | \$445,686,079 | \$89,218,740 | \$38,069,480 | \$1,668,997 | \$316,359,191 |
| Agriculture, forestry, fishing, and hunting | 139,363 | \$842,917 | \$35,925 | \$18,035 | \$2,597 | \$786,360 |
| Mining | 32,661 | \$1,524,202 | \$265,482 | \$6,551 | \$109,535 | \$1,142,633 |
| Utilities | 7,636 | \$1,209,633 | \$36,038 | \$525,200 | \$24,707 | \$623,688 |
| Construction | 724,561 | \$4,819,337 | \$33,253 | \$286,810 | \$20,216 | \$4,479,058 |
| Manufacturing | 234,868 | \$144,664,926 | \$49,998,409 | \$9,538,662 | \$397,091 | \$84,722,486 |
| Wholesale trade | 382,475 | \$38,937,364 | \$3,342,466 | \$2,265,296 | \$71,521 | \$33,258,842 |
| Retail trade | 588,455 | \$37,637,449 | \$3,346,864 | \$1,369,535 | d | \$32,894,348 |
| Transportation and warehousing | 256,356 | \$9,480,840 | \$749,457 | \$235,497 | d | \$8,466,821 |
| Information | 130,441 | \$39,500,723 | \$6,289,539 | \$3,077,699 | d | \$29,972,317 |
| Finance and insurance | 250,833 | \$75,601,108 | \$8,714,476 | \$7,121,899 | \$483,359 | \$59,085,300 |
| Real estate and rental and leasing | 694,201 | \$4,753,248 | \$270,288 | \$91,175 | d | \$4,306,522 |
| Professional, scientific, and technical services | 945,412 | \$12,740,856 | \$2,419,659 | \$648,568 | d | \$9,653,646 |
| Management of companies (holding companies) | 76,880 | \$53,655,906 | \$9,406,373 | \$11,547,503 | \$121,087 | \$32,419,478 |
| Administrative and support and waste management and remediation services | 295,177 | \$3,962,901 | \$234,805 | \$326,241 | \$9,001 | \$3,392,854 |
| Educational services | 63,370 | \$386,555 | \$8,265 | d | d | \$374,945 |
| Health care and social assistance | 487,816 | \$4,085,964 | \$4,884 | \$82,753 | \$12,242 | \$3,986,084 |
| Arts, entertainment, and recreation | 139,552 | \$648,803 | \$104,243 | d | d | \$522,274 |
| Accommodation and food services | 325,376 | \$10,355,577 | \$3,935,254 | \$890,198 | \$96,459 | \$5,433,667 |
| Other services | 413,241 | \$877,771 | \$23,059 | \$16,074 | \$771 | \$837,867 |

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.

[1] The amount for total income tax before credits includes the following: income tax, personal holding company tax, recapture and other taxes, alternative minimum tax, excess net passive income tax (Form 1120S), branch tax (Form 1120-F), tax from Part II, III, IV, and sections 856 and 857 (Form 1120-REIT), tax from Schedule J, line 3b (Form 1120-RIC), tax from page 1, line 5 (Form 1120-PC), and adjustments to income tax, and to total tax.

[2] Credits include foreign tax, U.S. possessions tax, telephone excise tax, credit for tax paid on undistributed capital gains, qualified electric vehicle, general business, prior year minimum tax, qualified zone academy bond, clean renewable energy bond, and gulf bond credit.

Source: Internal Revenue Service. *SOI Tax Stats - Corporation Complete Reports*. Table 11: Returns of Active Corporations, Dividends, Net Income (Less Deficit), Statutory Special Deductions, Income Subject to Tax, Taxes, Credits, and Payments, Tax Year 2016. May 2020.

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

26-Mar-20

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

| Industry | Number of Returns | Total Income Tax Before Credits [1] | Tax Credits | | | Total Income Tax After Credits [2] |
|--------------------------------------------------------------------------|-------------------|-------------------------------------|----------------------|---------------------|------------------------|------------------------------------|
| | | | Foreign | General Business | Prior-Year Minimum Tax | |
| All active corporation returns | 6,119,565 | \$481,214,136 | \$110,209,600 | \$38,167,214 | \$2,804,338 | \$329,622,408 |
| Agriculture, forestry, fishing, and hunting | 141,534 | \$1,315,079 | \$11,211 | \$26,696 | \$480 | \$1,276,692 |
| Mining | 35,936 | \$9,822,387 | \$8,507,611 | \$24,491 | \$28,478 | \$1,261,807 |
| Utilities | 7,123 | \$2,304,236 | \$44,903 | \$709,312 | \$88,979 | \$1,461,042 |
| Construction | 711,742 | \$4,708,827 | \$605,190 | \$180,443 | d | \$3,901,508 |
| Manufacturing | 238,847 | \$177,271,398 | \$58,252,405 | \$12,809,175 | \$1,063,924 | \$105,143,985 |
| Wholesale trade | 391,422 | \$35,369,788 | \$2,558,972 | \$2,008,157 | d | \$30,749,029 |
| Retail trade | 584,715 | \$35,469,183 | \$2,851,403 | \$1,030,255 | d | \$31,571,243 |
| Transportation and warehousing | 242,889 | \$10,774,514 | \$1,000,837 | \$207,555 | \$20,057 | \$9,546,066 |
| Information | 128,987 | \$34,353,730 | \$5,136,343 | \$2,233,710 | d | \$26,910,419 |
| Finance and insurance | 245,670 | \$75,328,827 | \$9,242,487 | \$5,927,925 | \$1,067,164 | \$58,873,466 |
| Real estate and rental and leasing | 679,956 | \$5,111,694 | \$442,451 | \$131,920 | \$114,320 | \$4,423,003 |
| Professional, scientific, and technical services | 936,361 | \$11,341,404 | \$1,789,831 | \$630,138 | d | \$8,881,727 |
| Management of companies (holding companies) | 72,394 | \$58,738,568 | \$15,639,290 | \$11,124,408 | \$90,067 | \$31,694,096 |
| Administrative and support and waste management and remediation services | 293,137 | \$3,796,865 | \$326,347 | \$286,930 | d | \$3,174,870 |
| Educational services | 64,191 | \$401,251 | \$12,058 | d | d | \$384,061 |
| Health care and social assistance | 481,700 | \$3,853,415 | \$13,245 | d | \$10,241 | \$3,770,425 |
| Arts, entertainment, and recreation | 136,124 | \$785,659 | \$105,789 | \$34,955 | \$3,110 | \$641,806 |
| Accommodation and food services | 320,769 | \$9,306,645 | \$3,656,160 | \$714,134 | d | \$4,841,285 |
| Other services | 406,069 | \$1,160,666 | \$13,068 | \$22,325 | \$9,397 | \$1,115,877 |

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.

[1] The amount for total income tax before credits includes the following: income tax, personal holding company tax, recapture and other taxes, alternative minimum tax, excess net passive income tax (Form 1120S), branch tax (Form 1120-F), tax from Part II, III, IV, and sections 856 and 857 (Form 1120-REIT), tax from Schedule J, line 3b (Form 1120-RIC), tax from page 1, line 5 (Form 1120-PC), and adjustments to income tax, and to total tax.

[2] Credits include foreign tax, U.S. possessions tax, telephone excise tax, credit for tax paid on undistributed capital gains, qualified electric vehicle, general business, prior year minimum tax, qualified zone academy bond, clean renewable energy bond, and gulf bond credit.

Source: Internal Revenue Service. *SOI Tax Stats - Corporation Complete Reports*. Table 11: Returns of Active Corporations, Dividends, Net Income (Less Deficit), Statutory Special Deductions, Income Subject to Tax, Taxes, Credits, and Payments, Tax Year 2015. January 2020.

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

26-Mar-20

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

| Industry | Number of Returns | Total Income Tax Before Credits [1] | Tax Credits | | | Total Income Tax After Credits [2] |
|--------------------------------------------------------------------------|-------------------|-------------------------------------|----------------------|---------------------|------------------------|------------------------------------|
| | | | Foreign | General Business | Prior-Year Minimum Tax | |
| All active corporation returns | 6,001,491 | \$491,086,359 | \$117,576,055 | \$34,625,926 | \$2,165,221 | \$336,078,471 |
| Agriculture, forestry, fishing, and hunting | 139,808 | \$1,441,580 | \$10,055 | \$74,157 | \$29,904 | \$1,327,464 |
| Mining | 37,479 | \$15,641,827 | \$9,086,985 | d | \$240,212 | \$6,213,126 |
| Utilities | 6,696 | \$2,662,384 | \$17,532 | \$812,307 | \$23,753 | \$1,808,792 |
| Construction | 708,312 | \$3,377,499 | \$28,367 | \$141,388 | \$28,429 | \$3,179,315 |
| Manufacturing | 236,749 | \$176,453,567 | \$64,414,309 | \$8,618,516 | \$442,629 | \$102,957,812 |
| Wholesale trade | 399,474 | \$34,174,209 | \$3,992,014 | \$2,255,947 | \$114,904 | \$27,811,369 |
| Retail trade | 574,168 | \$37,390,759 | \$2,946,924 | \$802,558 | \$14,079 | \$33,626,012 |
| Transportation and warehousing | 227,300 | \$10,343,516 | \$340,725 | \$236,736 | \$40,107 | \$9,725,948 |
| Information | 124,773 | \$37,249,073 | \$6,508,824 | \$2,633,487 | \$83,939 | \$28,035,900 |
| Finance and insurance | 239,281 | \$78,289,124 | \$8,116,121 | \$6,809,433 | \$761,322 | \$62,396,294 |
| Real estate and rental and leasing | 659,592 | \$4,235,877 | \$274,176 | d | \$65,523 | \$3,833,250 |
| Professional, scientific, and technical services | 926,727 | \$10,675,576 | \$1,372,948 | \$493,815 | \$15,582 | \$8,792,733 |
| Management of companies (holding companies) | 69,437 | \$59,264,696 | \$15,154,561 | \$10,508,828 | \$164,361 | \$33,011,472 |
| Administrative and support and waste management and remediation services | 281,553 | \$3,943,601 | \$309,732 | \$301,786 | d | \$3,293,612 |
| Educational services | 60,031 | \$819,584 | \$40,224 | \$6,376 | \$303 | \$772,681 |
| Health care and social assistance | 465,780 | \$3,440,077 | \$42,336 | \$58,478 | d | \$3,335,869 |
| Arts, entertainment, and recreation | 131,158 | \$710,297 | \$20,414 | \$10,621 | d | \$675,328 |
| Accommodation and food services | 309,820 | \$10,183,131 | \$4,847,312 | \$685,800 | \$83,929 | \$4,566,090 |
| Other services | 403,354 | \$789,983 | \$52,495 | \$11,743 | \$10,342 | \$715,403 |

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.

[1] The amount for total income tax before credits includes the following: income tax, personal holding company tax, recapture and other taxes, alternative minimum tax, excess net passive income tax (Form 1120S), branch tax (Form 1120-F), tax from Part II, III, IV, and sections 856 and 857 (Form 1120-REIT), tax from Schedule J, line 3b (Form 1120-RIC), tax from page 1, line 5 (Form 1120-PC), and adjustments to income tax, and to total tax.

[2] Credits include foreign tax, U.S. possessions tax, telephone excise tax, credit for tax paid on undistributed capital gains, qualified electric vehicle, general business, prior year minimum tax, qualified zone academy bond, clean renewable energy bond, and gulf bond credit.

Source: Internal Revenue Service. *SOI Tax Stats - Corporation Complete Reports*. Table 11: Returns of Active Corporations, Dividends, Net Income (Less Deficit), Statutory Special Deductions, Income Subject to Tax, Taxes, Credits, and Payments, Tax Year 2014. January 2020.

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

4-May-17

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

| Industry | Number of returns | Total income tax before credits [1] | Tax Credits | | | Total income tax after credits [2] |
|-------------------------------------------------------------------------------------------------------------|-------------------|-------------------------------------|-------------|------------------|------------------------|------------------------------------|
| | | | Foreign | General business | Prior year minimum tax | |
| All Industries | 5,887,804 | 441,849,495 | 118,279,104 | 27,750,632 | 2,018,169 | 293,357,284 |
| Agriculture, forestry, fishing, and hunting | 136,493 | 1,032,611 | 2,829 | 27,348 | 2,167 | 1,000,266 |
| Agricultural production | 101,274 | 914,710 | 2,743 | 24,638 | 1,503 | 885,826 |
| Forestry and logging | 8,745 | 38,183 | *31 | *101 | *69 | 37,993 |
| Support activities and fishing, hunting and trapping | 26,473 | 79,708 | *55 | 2,610 | 595 | 76,448 |
| Mining | 35,603 | 9,666,751 | 4,456,522 | 95,520 | 216,575 | 4,896,248 |
| Utilities | 7,845 | 1,980,868 | 12,298 | 511,548 | 7,005 | 1,450,017 |
| Construction | 695,261 | 2,743,336 | 155,795 | 62,836 | 19,376 | 2,505,311 |
| Construction of buildings | 209,392 | 827,343 | 17,794 | 30,048 | 10,244 | 769,256 |
| Heavy and civil engineering construction and land subdivision | 50,815 | 913,850 | 128,740 | 15,671 | 4,235 | 765,204 |
| Specialty trade contractors | 435,053 | 1,002,144 | 9,262 | 17,117 | 4,896 | 970,851 |
| Manufacturing | 242,755 | 165,456,858 | 68,621,694 | 8,036,145 | 597,400 | 88,191,133 |
| Food manufacturing | 15,602 | 9,692,775 | 1,436,409 | 144,185 | 8,256 | 8,093,405 |
| Beverage and tobacco product manufacturing | 3,151 | 7,412,403 | 1,892,721 | 29,608 | 141 | 5,489,934 |
| Textile mills and textile product mills | 4,868 | 268,422 | 24,534 | 17,814 | *2,445 | 223,629 |
| Apparel manufacturing | 9,116 | 512,723 | 51,890 | 6,461 | 992 | 453,380 |
| Leather and allied product manufacturing | 1,477 | 102,270 | 16,308 | 3,308 | 0 | 82,654 |
| Wood product manufacturing | 10,638 | 540,351 | *43,117 | 169,235 | *4,456 | 323,543 |
| Paper manufacturing | 3,114 | 3,776,290 | 1,528,027 | 348,274 | *171,524 | 1,728,383 |
| Printing and related support activities | 22,541 | 550,090 | 72,907 | 14,962 | *16,681 | 445,539 |
| Petroleum and coal products manufacturing | 1,039 | 43,249,171 | 35,778,703 | 548,586 | *13,403 | 6,908,479 |
| Chemical manufacturing | 8,281 | 31,952,885 | 11,529,087 | 1,738,404 | 152,173 | 18,532,980 |
| Plastics and rubber products manufacturing | 10,813 | 1,452,897 | 113,467 | 71,632 | 121,026 | 1,148,702 |
| Nonmetallic mineral product manufacturing | 8,342 | 669,417 | 36,395 | 16,706 | 12,593 | 603,723 |
| Primary metal manufacturing | 5,454 | 1,790,156 | 191,346 | 42,998 | 3,803 | 1,552,009 |
| Fabricated metal product manufacturing | 48,432 | 3,304,085 | 311,318 | 93,040 | 3,208 | 2,896,520 |
| Machinery manufacturing | 19,907 | 11,369,219 | 3,255,156 | 408,249 | 17,453 | 7,687,999 |
| Computer and electronic product manufacturing | 14,222 | 22,746,779 | 4,675,770 | 1,640,576 | 11,062 | 16,416,402 |
| Electrical equipment, appliance, and component manufacturing | 6,907 | 7,323,044 | 3,311,444 | 1,529,201 | 17,950 | 2,464,449 |
| Transportation equipment manufacturing | 9,796 | 13,131,962 | 2,684,219 | 952,349 | 20,294 | 9,471,801 |
| Furniture and related product manufacturing | 11,898 | 631,542 | 273,599 | 27,469 | [1] | 330,474 |
| Miscellaneous manufacturing | 27,157 | 4,980,375 | 1,395,280 | 233,086 | 19,940 | 3,337,126 |
| Wholesale and retail trade | 960,845 | 70,855,588 | 7,023,533 | 2,523,595 | 218,034 | 60,990,498 |
| Wholesale trade | 387,026 | 32,765,555 | 3,612,238 | 1,759,456 | 185,445 | 27,210,953 |
| Wholesale trade, durable goods | 248,518 | 12,126,734 | 1,340,786 | 332,164 | 17,020 | 10,436,769 |
| Wholesale trade, nondurable goods | 124,685 | 20,521,225 | 2,271,452 | 1,425,927 | 168,425 | 16,656,955 |
| Electronic markets and agents and brokers | 13,822 | 118,595 | 0 | *1,365 | 0 | 117,230 |
| Retail trade | 573,819 | 38,089,033 | 3,411,394 | 864,139 | 32,589 | 33,779,545 |
| Motor vehicle dealers and parts dealers | 82,897 | 2,159,423 | 16,318 | 25,478 | 5,125 | 2,112,502 |
| Furniture and home furnishings stores | 30,339 | 972,287 | 3,594 | 21,450 | *180 | 947,063 |
| Electronics and appliance stores | 20,406 | 625,417 | 82,296 | *7,514 | *890 | 534,716 |
| Building material and garden equipment and supplies dealers | 36,989 | 3,970,582 | *43,865 | 57,218 | 1,716 | 3,867,782 |
| Food, beverage, and liquor stores | 97,488 | 5,538,536 | *1,522,784 | 99,917 | 6,236 | 3,909,599 |
| Health and personal care stores | 46,557 | 4,900,038 | *36,176 | 41,257 | *1,624 | 4,820,982 |
| Gasoline stations | 45,376 | 479,033 | 391 | 24,591 | *864 | 453,186 |
| Clothing and clothing accessories stores | 49,620 | 4,191,554 | 167,100 | 83,120 | *11,400 | 3,930,093 |
| General merchandise stores | 23,682 | 384,437 | 4,013 | 18,487 | *3,063 | 358,973 |
| Miscellaneous store retailers | 9,537 | 12,365,272 | *890,208 | 338,324 | *38 | 11,147,702 |
| Nonstore retailers | 71,640 | 934,726 | 224,496 | 17,945 | *211 | 692,074 |
| Nonstore retailers | 59,289 | 1,566,727 | 430,152 | 128,837 | *1,241 | 1,004,973 |
| Wholesale and retail not allocable | 0 | 0 | 0 | 0 | 0 | 0 |
| Transportation and warehousing | 219,600 | 9,563,992 | 482,505 | 239,775 | 16,676 | 8,824,125 |
| Air, rail, and water transportation | 10,851 | 4,016,950 | 38,634 | 119,010 | *8,918 | 3,849,049 |
| Truck transportation | 125,617 | 922,257 | 18,628 | 27,920 | 1,572 | 874,137 |
| Transit and ground passenger transportation | 34,326 | 51,029 | 0 | *3,133 | *1,631 | 46,265 |
| Pipeline transportation | 519 | 335,415 | 979 | 379 | 0 | 334,057 |
| Other transportation and support activities | 43,975 | 3,917,675 | 335,351 | 88,512 | *1,990 | 3,492,250 |
| Warehousing and storage | 4,313 | 320,666 | *88,913 | 820 | *2,565 | 228,367 |
| Information | 127,107 | 32,886,189 | 7,843,595 | 1,632,556 | 45,103 | 23,364,665 |
| Publishing industries (except Internet) | 33,011 | 9,369,005 | 2,959,606 | 632,935 | 13,745 | 5,763,956 |
| Motion picture and sound recording industries | 36,933 | 3,765,605 | 1,087,062 | 13,086 | *8 | 2,665,450 |
| Broadcasting (except internet) | 6,737 | 4,296,555 | 610,878 | 21,272 | *192 | 3,664,214 |
| Telecommunications (including paging, cellular, satellite, cable, and internet service providers) | 15,932 | 11,511,258 | 2,271,502 | 501,514 | 28,874 | 8,707,861 |
| Data processing, hosting, & related services | 11,578 | 467,375 | 35,583 | 10,831 | *78 | 420,883 |
| Other information services (including news syndicates, libraries, and internet publishing and broadcasting) | 22,915 | 3,476,390 | 878,965 | 452,919 | 2,205 | 2,142,301 |
| Finance and insurance | 243,961 | 63,128,917 | 6,091,296 | 4,750,016 | 660,582 | 51,412,465 |
| Credit intermediation | 41,272 | 17,914,210 | 1,045,069 | 2,782,633 | 45,332 | 14,031,220 |
| Securities, commodity contracts, other financial investments, and related activities | 55,808 | 13,995,653 | 2,050,230 | 684,651 | 15,255 | 11,169,104 |
| Insurance carriers and related activities | 123,819 | 30,758,939 | 2,992,121 | 1,275,711 | 597,186 | 25,765,732 |
| Funds, trusts, and other financial vehicles | 23,060 | 460,115 | 3,877 | 7,021 | *2,809 | 446,409 |
| Real estate and rental and leasing | 642,008 | 3,811,514 | 356,468 | 54,759 | 62,756 | 3,337,532 |
| Real estate | 600,231 | 2,642,061 | 251,014 | 27,533 | 47,598 | 2,315,916 |
| Rental and leasing services | 38,605 | 678,883 | 22,619 | 18,662 | 15,157 | 622,445 |
| Lessors of nonfinancial intangible assets (except copyrighted works) | 3,172 | 490,570 | 82,835 | 8,565 | 0 | 399,170 |
| Professional, scientific, and technical services | 901,714 | 10,989,879 | 1,468,290 | 559,997 | 21,077 | 8,938,423 |
| Management of companies (holding companies) | 58,604 | 53,130,236 | 18,252,051 | 8,171,381 | 103,812 | 26,391,000 |
| Administrative and support and waste management and remediation services | 283,361 | 3,902,810 | 421,486 | 238,467 | 5,901 | 3,234,694 |
| Administrative and support services | 269,174 | 2,919,462 | 417,994 | 177,596 | 5,765 | 2,315,846 |
| Waste management and remediation services | 14,187 | 983,348 | *3,492 | 60,871 | 137 | 918,848 |
| Educational services | 56,494 | 770,830 | 37,577 | 6,195 | *87 | 726,971 |
| Health care and social assistance | 457,620 | 3,514,890 | 39,229 | 58,823 | 8,057 | 3,408,774 |
| Offices of health practitioners and outpatient care centers | 370,156 | 1,215,902 | 19,279 | 16,755 | 1,685 | 1,178,183 |
| Misc. health care and social assistance | 70,108 | 987,067 | *18,921 | 17,461 | *3,619 | 947,060 |
| Hospitals, nursing, and residential care facilities | 17,356 | 1,311,921 | 1,1029 | 24,607 | 2,754 | 1,283,531 |
| Arts, entertainment, and recreation | 125,763 | 592,154 | 32,044 | 24,151 | 3,279 | 532,880 |
| Other arts, entertainment, and recreation | 78,412 | 294,568 | 30,176 | 15,954 | 754 | 247,685 |
| Amusement, gambling, and recreation industries | 47,352 | 297,586 | *1,868 | 8,198 | *2,525 | 284,995 |
| Accommodation and food services | 309,204 | 7,143,787 | 2,959,742 | 643,429 | 29,316 | 3,511,299 |
| Accommodation | 32,979 | 2,527,008 | 1,673,496 | 140,015 | 25,642 | 687,854 |
| Food services and drinking places | 276,225 | 4,616,779 | 1,286,246 | 503,414 | 3,674 | 2,823,445 |
| Other services | 383,567 | 678,286 | 22,048 | 14,090 | 965 | 641,183 |
| Repair and maintenance | 168,657 | 245,600 | 3,543 | 5,489 | *716 | 235,853 |
| Personal and laundry services | 172,183 | 381,174 | *14,443 | 8,277 | *109 | 358,344 |
| Religious, grantmaking, civic, professional, and similar organizations | 42,727 | 51,512 | *4,061 | *324 | *140 | 46,987 |
| Not allocable | 0 | 0 | 0 | 0 | 0 | 0 |

Detail may not add to total because of rounding.

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

[1] The amount for total income tax before credits includes the following: income tax, personal holding company tax, recapture and other taxes, alternative minimum tax, excess net passive income tax (Form 1120S), branch tax (Form 1120-F), tax from Part II, III, IV, and sections 866 and 867 (Form 1120-RET), tax from Schedule J, line 3b (Form 1120-RIC), tax from page 1, line 5 (Form 1120-PC), and adjustments to income tax, and to total tax, which are not shown separately.

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

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

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

11-Jan-16

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

| Industry | Number of returns | Total income tax before credits [1] | Tax Credits | | | Total income tax after credits [2] |
|-------------------------------------------------------------------------------------------------------------|-------------------|-------------------------------------|-------------|------------------|------------------------|------------------------------------|
| | | | Foreign | General business | Prior year minimum tax | |
| All Industries | 5,840,821 | 402,962,750 | 109,608,973 | 22,286,130 | 2,821,149 | 267,854,131 |
| Agriculture, forestry, fishing, and hunting | 137,299 | 1,045,965 | 9,669 | 24,912 | 7,127 | 1,004,257 |
| Agricultural production | 100,948 | 860,310 | 9,533 | 20,450 | 6,875 | 823,452 |
| Forestry and logging | 8,118 | 67,647 | *31 | 1,256 | 0 | 66,360 |
| Support activities and fishing, hunting and trapping | 28,233 | 118,008 | *106 | 3,206 | *261 | 114,445 |
| Mining | 38,915 | 10,818,767 | 5,251,881 | 116,778 | 201,289 | 5,249,055 |
| Utilities | 6,385 | 1,038,427 | *9,615 | 129,344 | *120,332 | 779,137 |
| Construction | 687,132 | 2,220,552 | 51,347 | 49,275 | 7,302 | 2,112,629 |
| Construction of buildings | 204,258 | 483,850 | 4,574 | 12,451 | 3,202 | 463,623 |
| Heavy and civil engineering construction and land subdivision | 52,373 | 762,112 | 25,922 | 20,011 | 1,613 | 714,566 |
| Specialty trade contractors | 430,500 | 974,590 | 20,850 | 16,813 | 2,487 | 934,440 |
| Manufacturing | 247,231 | 161,889,241 | 72,660,988 | 8,055,818 | 1,042,705 | 80,121,048 |
| Food manufacturing | 16,054 | 7,908,884 | 1,546,326 | 171,454 | 20,277 | 6,160,420 |
| Beverage and tobacco product manufacturing | 2,772 | 6,078,847 | 1,438,565 | 19,932 | *408 | 4,620,027 |
| Textile mills and textile product mills | 3,877 | 203,293 | 43,392 | 11,317 | *868 | 147,716 |
| Apparel manufacturing | 8,890 | 516,520 | 164,091 | 6,999 | 487 | 344,944 |
| Leather and allied product manufacturing | 1,091 | 54,641 | 15,655 | 2,171 | 557 | 36,258 |
| Wood product manufacturing | 11,542 | 221,271 | *33,243 | 15,260 | *729 | 172,940 |
| Paper manufacturing | 2,865 | 2,642,233 | 1,007,019 | 263,709 | *10,347 | 1,363,158 |
| Printing and related support activities | 22,866 | 364,673 | 34,852 | 13,381 | *2,114 | 314,326 |
| Petroleum and coal products manufacturing | 1,142 | 52,862,274 | 41,809,063 | 1,083,151 | 747,154 | 9,222,906 |
| Chemical manufacturing | 9,187 | 29,746,336 | 10,326,940 | 1,865,632 | 78,578 | 17,474,934 |
| Plastics and rubber products manufacturing | 10,901 | 1,584,360 | 268,015 | 40,021 | 12,097 | 1,264,228 |
| Nonmetallic mineral product manufacturing | 8,123 | 518,502 | 49,242 | 44,288 | 11,353 | 413,619 |
| Primary metal manufacturing | 5,227 | 2,144,941 | 93,926 | 57,480 | *15,685 | 1,977,850 |
| Fabricated metal product manufacturing | 49,152 | 3,320,865 | 432,987 | 105,965 | 8,971 | 2,773,100 |
| Machinery manufacturing | 21,225 | 10,884,445 | 2,849,501 | 520,665 | 45,505 | 7,470,260 |
| Computer and electronic product manufacturing | 13,456 | 21,061,909 | 5,929,168 | 1,795,397 | 31,169 | 13,306,249 |
| Electrical equipment, appliance, and component manufacturing | 5,907 | 5,324,750 | 2,794,293 | 625,908 | 3,454 | 1,901,247 |
| Transportation equipment manufacturing | 10,856 | 11,395,370 | 2,246,256 | 1,131,417 | 33,655 | 7,984,261 |
| Furniture and related product manufacturing | 12,471 | 418,242 | 110,619 | 18,873 | 0 | 288,749 |
| Miscellaneous manufacturing | 29,826 | 4,634,886 | 1,467,837 | 262,800 | *19,297 | 2,884,756 |
| Wholesale and retail trade | 958,094 | 65,374,288 | 5,891,615 | 2,687,774 | 478,847 | 56,323,947 |
| Wholesale trade | 387,629 | 31,162,675 | 3,472,906 | 1,869,130 | 312,823 | 25,505,715 |
| Wholesale trade, durable goods | 246,679 | 12,100,407 | 1,170,706 | 285,911 | 47,544 | 10,606,246 |
| Wholesale trade, nondurable goods | 127,119 | 18,939,225 | 2,312,200 | 1,582,645 | 265,280 | 14,777,001 |
| Electronic markets and agents and brokers | 13,831 | 123,043 | 0 | 575 | 0 | 122,468 |
| Retail trade | 570,466 | 34,211,613 | 2,408,709 | 818,643 | 166,024 | 30,818,232 |
| Motor vehicle dealers and parts dealers | 82,228 | 1,831,421 | *7,327 | 24,313 | 1,899 | 1,797,882 |
| Furniture and home furnishings stores | 32,358 | 801,445 | 4,298 | 30,061 | *165 | 766,920 |
| Electronics and appliance stores | 20,935 | 621,024 | 29,158 | 5,824 | 2,469 | 583,418 |
| Building material and garden equipment and supplies dealers | 36,499 | 3,566,916 | *125,514 | 43,311 | *40 | 3,398,051 |
| Food, beverage, and liquor stores | 97,097 | 3,428,562 | 101,966 | 118,503 | *41,602 | 3,166,491 |
| Health and personal care stores | 44,725 | 3,674,555 | *23,804 | 22,436 | *1,374 | 3,626,941 |
| Gasoline stations | 45,514 | 403,456 | 501 | 24,296 | *20,349 | 358,309 |
| Clothing and clothing accessories stores | 49,646 | 4,624,660 | 184,112 | 59,101 | *1,438 | 4,380,160 |
| Stores | 23,732 | 586,866 | 34,311 | 10,154 | 0 | 542,401 |
| General merchandise stores | 8,712 | 12,267,608 | *1,219,828 | 287,513 | 0 | 10,760,267 |
| Miscellaneous store retailers | 73,442 | 848,849 | 83,329 | 19,575 | *96,164 | 639,781 |
| Nonstore retailers | 55,577 | 1,556,250 | 584,560 | 173,556 | 524 | 797,611 |
| Wholesale and retail not allocable | 0 | 0 | 0 | 0 | 0 | 0 |
| Transportation and warehousing | 211,276 | 8,220,760 | 282,981 | 149,639 | 68,938 | 7,719,244 |
| Air, rail, and water transportation | 11,053 | 3,097,686 | 48,176 | 61,957 | 64,140 | 2,923,413 |
| Truck transportation | 120,846 | 806,141 | *3,112 | 11,480 | 1,237 | 790,313 |
| Transit and ground passenger transportation | 29,942 | 36,111 | 2,591 | *3,055 | *37 | 30,428 |
| Pipeline transportation | 800 | 378,999 | 0 | 427 | 22 | 378,550 |
| Other transportation and support activities | 44,864 | 3,606,152 | 209,243 | 71,790 | *2,647 | 3,322,512 |
| Warehousing and storage | 3,971 | 295,671 | *19,859 | 929 | *856 | 274,027 |
| Information | 119,324 | 29,087,346 | 5,985,024 | 1,212,884 | 14,431 | 21,875,024 |
| Publishing industries (except Internet) | 28,460 | 9,361,440 | 2,953,152 | 624,636 | 3,629 | 5,780,035 |
| Motion picture and sound recording industries | 34,434 | 4,338,799 | 1,581,215 | *13,614 | 7 | 2,743,963 |
| Broadcasting (except internet) | 6,377 | 3,320,491 | 578,163 | 34,578 | *2,829 | 2,704,921 |
| Telecommunications (including paging, cellular, satellite, cable, and internet service providers) | 16,409 | 6,122,570 | 199,709 | 92,195 | 2,753 | 5,827,917 |
| Data processing, hosting, & related services | 9,727 | 425,833 | *32,557 | 12,476 | *17 | 380,783 |
| Other information services (including news syndicates, libraries, and internet publishing and broadcasting) | 23,917 | 5,518,212 | 640,227 | 435,386 | *5,196 | 4,437,403 |
| Finance and insurance | 244,835 | 52,447,544 | 5,592,493 | 2,438,054 | 860,216 | 43,573,375 |
| Credit intermediation | 43,122 | 14,195,885 | 1,135,334 | 710,307 | 26,279 | 12,312,335 |
| Securities, commodity contracts, other financial investments, and related activities | 60,627 | 11,053,672 | 1,534,059 | 301,252 | 15,608 | 9,121,569 |
| Insurance carriers and related activities | 118,619 | 26,770,343 | 2,919,493 | 1,425,759 | 612,197 | 21,722,304 |
| Funds, trusts, and other financial vehicles | 22,467 | 427,643 | 3,607 | 736 | *6,132 | 417,168 |
| Real estate and rental and leasing | 642,055 | 3,232,718 | 171,794 | 58,464 | 39,780 | 2,962,680 |
| Real estate | 598,342 | 1,975,105 | 86,412 | 22,610 | 35,535 | 1,830,550 |
| Rental and leasing services | 40,324 | 697,540 | 19,383 | 23,672 | 3,456 | 651,029 |
| Lessors of nonfinancial intangible assets (except copyrighted works) | 3,390 | 560,073 | 66,000 | 12,183 | 790 | 481,101 |
| Professional, scientific, and technical services | 892,576 | 9,871,043 | 1,681,188 | 506,025 | 28,877 | 7,653,252 |
| Management of companies (holding companies) | 52,779 | 40,877,357 | 8,171,288 | 5,988,211 | 117,211 | 26,403,580 |
| Administrative and support and waste management and remediation services | 279,392 | 3,675,354 | 290,962 | 221,251 | 7,095 | 3,156,046 |
| Administrative and support services | 265,445 | 2,791,996 | 289,715 | 158,687 | 6,075 | 2,337,519 |
| Waste management and remediation services | 13,947 | 883,359 | 1,247 | 62,564 | 1,021 | 818,527 |
| Educational services | 56,523 | 911,503 | 20,546 | 9,701 | 465 | 880,792 |
| Health care and social assistance | 451,959 | 3,853,756 | 53,163 | 84,577 | 15,616 | 3,700,795 |
| Offices of health practitioners and outpatient care centers | 364,535 | 1,110,107 | *3,171 | 16,316 | 3,262 | 1,087,769 |
| Misc. health care and social assistance | 69,298 | 1,003,141 | 20,313 | 26,318 | *5,635 | 950,859 |
| Hospitals, nursing, and residential care facilities | 18,126 | 1,740,507 | *29,679 | 41,943 | *6,719 | 1,662,167 |
| Arts, entertainment, and recreation | 123,552 | 545,795 | 19,760 | 7,157 | *924 | 517,856 |
| Other arts, entertainment, and recreation | 77,117 | 274,230 | 18,240 | 2,609 | 520 | 252,763 |
| Amusement, gambling, and recreation industries | 46,435 | 271,565 | *1,520 | 4,548 | *404 | 265,093 |
| Accommodation and food services | 302,724 | 7,163,552 | 3,444,104 | 533,378 | 8,081 | 3,177,989 |
| Accommodation | 32,784 | 3,153,745 | 2,419,828 | 75,613 | 4,630 | 653,674 |
| Food services and drinking places | 269,939 | 4,009,807 | 1,024,276 | 457,765 | *3,451 | 2,524,315 |
| Other services | 388,264 | 688,781 | 30,554 | 12,890 | 1,913 | 643,423 |
| Repair and maintenance | 173,411 | 196,612 | 6,031 | 4,658 | *1,745 | 184,179 |
| Personal and laundry services | 169,056 | 439,485 | *24,493 | 7,725 | *168 | 406,098 |
| Religious, grantmaking, civic, professional, and similar organizations | 45,797 | 53,683 | 30 | 507 | 0 | 53,146 |
| Not allocable | *505 | *2 | 0 | 0 | 0 | *2 |

Detail may not add to total because of rounding.

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

[1] The amount for total income tax before credits includes the following: income tax, personal holding company tax, recapture and other taxes, alternative minimum tax, excess net passive income tax (Form 1120S), branch tax (Form 1120-F), tax from Part III, IV, and sections 866 and 867 (Form 1120-RET), tax from Schedule J, line 3b (Form 1120-RIC), tax from page 1, line 5 (Form 1120-PC), and adjustments to income tax, and to total tax, which are not shown separately.

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

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

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

11-Jan-16

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

| Industry | Number of returns | Total income tax before credits [1] | Tax Credits | | | Total income tax after credits [2] |
|-------------------------------------------------------------------------------------------------------------|-------------------|-------------------------------------|-------------|------------------|------------------------|------------------------------------|
| | | | Foreign | General business | Prior year minimum tax | |
| All Industries | 5,823,126 | 349,347,851 | 107,103,753 | 19,364,739 | 1,559,010 | 220,894,314 |
| Agriculture, forestry, fishing, and hunting | 135,648 | 767,906 | 7,695 | 22,829 | 1,161 | 736,213 |
| Agricultural production | 100,754 | 597,253 | 6,911 | 19,971 | 1,161 | 569,202 |
| Forestry and logging | 8,168 | 84,316 | *780 | *116 | 0 | 83,422 |
| Support activities and fishing, hunting and trapping | 26,726 | 86,335 | 3 | 2,743 | 0 | 83,589 |
| Mining | 41,713 | 15,238,434 | 8,993,900 | 75,716 | 227,807 | 5,941,010 |
| Utilities | 7,430 | 1,401,929 | 10,743 | 259,160 | 23,664 | 1,108,363 |
| Construction | 708,437 | 2,028,069 | 135,762 | 36,921 | 21,047 | 1,834,196 |
| Construction of buildings | 207,364 | 471,681 | 15,296 | 10,460 | 8,522 | 437,403 |
| Heavy and civil engineering construction and land subdivision | 56,538 | 826,749 | 103,436 | 10,810 | 9,442 | 702,918 |
| Specialty trade contractors | 444,535 | 729,639 | 17,030 | 15,652 | 3,083 | 693,874 |
| Manufacturing | 245,887 | 145,197,984 | 68,235,225 | 7,490,542 | 664,495 | 68,818,038 |
| Food manufacturing | 14,674 | 7,069,520 | 1,723,309 | 172,428 | 21,989 | 5,151,634 |
| Beverage and tobacco product manufacturing | 2,809 | 6,643,501 | 1,789,975 | 31,580 | *38,094 | 4,783,852 |
| Textile mills and textile product mills | 3,437 | 146,245 | *25,640 | 8,455 | *622 | 111,527 |
| Apparel manufacturing | 10,593 | 526,184 | 131,350 | 14,550 | *42 | 380,241 |
| Leather and allied product manufacturing | 1,469 | 137,001 | 69,863 | 1,253 | 0 | *65,886 |
| Wood product manufacturing | 10,996 | 221,982 | *122,033 | 5,454 | 829 | 93,666 |
| Paper manufacturing | 2,920 | 2,125,986 | 879,814 | 332,348 | *1,665 | 912,058 |
| Printing and related support activities | 25,410 | 369,638 | 31,387 | 6,276 | *1,569 | 330,092 |
| Petroleum and coal products manufacturing | 981 | 44,381,286 | 35,340,350 | 1,231,043 | *179,443 | 7,630,449 |
| Chemical manufacturing | 8,112 | 28,838,361 | 10,410,274 | 1,698,712 | 31,138 | 16,702,097 |
| Plastics and rubber products manufacturing | 10,222 | 1,228,554 | 329,058 | 34,596 | 8,773 | 856,063 |
| Nonmetallic mineral product manufacturing | 9,076 | 398,227 | 52,678 | 7,264 | *3,530 | 334,749 |
| Primary metal manufacturing | 6,179 | 2,414,866 | 281,594 | 49,512 | 11,882 | 2,071,878 |
| Fabricated metal product manufacturing | 48,115 | 2,971,894 | 468,617 | 99,071 | 12,005 | 2,391,154 |
| Machinery manufacturing | 20,158 | 9,830,525 | 3,215,531 | 459,866 | 32,348 | 6,132,497 |
| Computer and electronic product manufacturing | 13,523 | 17,965,949 | 5,900,845 | 1,471,804 | 25,298 | 10,565,509 |
| Electrical equipment, appliance, and component manufacturing | 5,569 | 7,174,112 | 4,519,973 | 977,849 | 243,677 | 1,432,614 |
| Transportation equipment manufacturing | 9,607 | 8,085,090 | 1,510,317 | 601,104 | 39,804 | 5,933,864 |
| Furniture and related product manufacturing | 12,778 | 250,962 | 26,428 | 7,854 | 3,655 | 213,025 |
| Miscellaneous manufacturing | 29,257 | 4,418,103 | 1,406,189 | 279,724 | 8,131 | 2,725,183 |
| Wholesale and retail trade | 959,749 | 54,279,861 | 5,468,369 | 2,026,852 | 150,513 | 46,636,731 |
| Wholesale trade | 375,473 | 25,394,538 | 3,194,550 | 1,190,506 | 127,794 | 21,484,291 |
| Wholesale trade, durable goods | 233,686 | 9,951,823 | 1,009,518 | 347,173 | 30,231 | 8,567,246 |
| Wholesale trade, nondurable goods | 127,253 | 15,920,787 | 2,185,032 | 842,349 | 97,563 | 12,796,102 |
| Electronic markets and agents and brokers | 14,533 | 121,928 | 0 | *984 | 0 | 120,944 |
| Retail trade | 584,276 | 28,285,324 | 2,273,819 | 836,346 | 22,719 | 25,152,439 |
| Motor vehicle dealers and parts dealers | 86,060 | 1,617,197 | *2,652 | 36,564 | 10,356 | 1,567,624 |
| Furniture and home furnishings stores | 33,172 | 709,983 | *9,146 | 15,253 | 920 | 684,664 |
| Electronics and appliance stores | 27,260 | 906,832 | *25,545 | 14,235 | 168 | 866,884 |
| Building material and garden equipment and supplies dealers | 36,698 | 2,622,858 | *65,436 | 61,117 | *204 | 2,496,102 |
| Food, beverage, and liquor stores | 95,638 | 3,103,216 | 618,878 | 109,555 | *778 | 2,374,004 |
| Health and personal care stores | 43,603 | 3,595,562 | *169,141 | 27,341 | *143 | 3,398,938 |
| Gasoline stations | 42,898 | 193,034 | 1,051 | 30,400 | *1,903 | 159,679 |
| Clothing and clothing accessories stores | 51,829 | 3,523,362 | 194,511 | 61,850 | *1,950 | 3,265,051 |
| General merchandise stores | 27,028 | 395,166 | 42,692 | 13,003 | 212 | 339,259 |
| Miscellaneous store retailers | 10,736 | 9,325,136 | 504,896 | 408,428 | 0 | 8,411,722 |
| Nonstore retailers | 73,293 | 825,697 | *222,020 | 17,776 | 256 | 585,645 |
| Nonstore retailers | 56,063 | 1,467,282 | 417,762 | 40,825 | 5,828 | 1,002,667 |
| Wholesale and retail not allocable | 0 | 0 | 0 | 0 | 0 | 0 |
| Transportation and warehousing | 208,491 | 5,016,041 | 328,202 | 221,544 | 10,314 | 4,456,031 |
| Air, rail, and water transportation | 11,497 | 1,583,600 | 25,561 | 85,652 | *5,463 | 1,466,925 |
| Truck transportation | 115,589 | 404,862 | *2,393 | 13,087 | 2,415 | 386,967 |
| Transit and ground passenger transportation | 32,090 | 50,005 | 1,832 | 4,231 | 0 | 43,942 |
| Pipeline transportation | 264 | 327,652 | 911 | 341 | 439 | 325,971 |
| Other transportation and support activities | 44,514 | 2,430,768 | 283,483 | 116,315 | *1,471 | 2,029,550 |
| Warehousing and storage | 4,537 | 219,144 | *14,022 | 1,918 | *527 | 202,676 |
| Information | 120,800 | 22,800,052 | 6,032,785 | 1,015,289 | 8,157 | 15,744,271 |
| Publishing industries (except Internet) | 28,487 | 9,466,906 | 3,830,899 | 625,592 | 3,198 | 5,007,084 |
| Motion picture and sound recording industries | 32,633 | 3,319,501 | 1,116,798 | *12,549 | 114 | 2,190,041 |
| Broadcasting (except internet) | 7,141 | 3,042,498 | 620,566 | 11,277 | *395 | 2,410,260 |
| Telecommunications (including paging, cellular, satellite, cable, and internet service providers) | 18,246 | 3,995,989 | 268,750 | 53,298 | 1,451 | 3,672,487 |
| Data processing, hosting, & related services | 9,844 | 716,534 | *21,462 | 40,010 | 330 | 654,732 |
| Other information services (including news syndicates, libraries, and internet publishing and broadcasting) | 24,450 | 2,258,623 | 174,310 | 272,563 | *2,669 | 1,809,667 |
| Finance and insurance | 241,606 | 43,774,186 | 4,088,433 | 1,377,625 | 281,486 | 37,802,772 |
| Credit intermediation | 38,788 | 12,448,261 | 808,215 | 388,515 | 43,602 | 11,197,237 |
| Securities, commodity contracts, other financial investments, and related activities | 60,844 | 9,349,641 | 1,126,343 | 208,175 | 16,143 | 7,906,316 |
| Insurance carriers and related activities | 119,776 | 21,343,026 | 2,150,559 | 780,833 | 201,804 | 18,089,315 |
| Funds, trusts, and other financial vehicles | 22,198 | 633,258 | 3,316 | 102 | 19,937 | 609,903 |
| Real estate and rental and leasing | 634,200 | 2,472,682 | 120,622 | 41,568 | 54,385 | 2,256,108 |
| Real estate | 590,314 | 1,636,330 | 52,578 | 11,818 | 52,377 | 1,519,557 |
| Rental and leasing services | 40,491 | 375,503 | 8,717 | 11,623 | 1,304 | 353,859 |
| Lessors of nonfinancial intangible assets (except copyrighted works) | 3,396 | 460,850 | 59,327 | 18,127 | 704 | 382,692 |
| Professional, scientific, and technical services | 883,615 | 9,102,177 | 1,596,428 | 513,085 | 45,406 | 6,946,014 |
| Management of companies (holding companies) | 50,371 | 34,323,031 | 9,451,661 | 5,538,733 | 40,777 | 19,077,721 |
| Administrative and support and waste management and remediation services | 275,943 | 2,963,142 | 318,084 | 187,787 | 4,570 | 2,452,656 |
| Administrative and support services | 261,498 | 2,278,464 | 316,556 | 129,455 | 4,512 | 1,827,997 |
| Waste management and remediation services | 14,445 | 684,678 | 1,528 | 58,332 | *58 | 624,759 |
| Educational services | 60,627 | 1,186,724 | 7,954 | 5,263 | *310 | 1,173,200 |
| Health care and social assistance | 443,948 | 2,628,507 | 19,547 | 17,978 | 17,113 | 2,519,869 |
| Offices of health practitioners and outpatient care centers | 356,497 | 1,007,813 | 116 | 13,938 | 5,318 | 988,442 |
| Misc. health care and social assistance | 68,303 | 913,811 | 17,573 | 23,884 | 1,998 | 870,355 |
| Hospitals, nursing, and residential care facilities | 19,149 | 706,862 | *1,858 | 34,155 | *9,797 | 651,073 |
| Arts, entertainment, and recreation | 123,247 | 401,160 | 17,499 | 5,384 | *1,576 | 376,701 |
| Other arts, entertainment, and recreation | 75,651 | 180,198 | 12,501 | 1,997 | 1,570 | 164,131 |
| Amusement, gambling, and recreation industries | 47,596 | 220,962 | *4,999 | 3,387 | *7 | 212,570 |
| Accommodation and food services | 299,202 | 5,025,343 | 2,173,996 | 455,572 | 4,198 | 2,391,570 |
| Accommodation | 31,154 | 849,246 | 660,333 | 14,611 | *1,992 | 172,307 |
| Food services and drinking places | 268,049 | 4,176,096 | 1,513,664 | 440,962 | 2,207 | 2,219,264 |
| Other services | 381,960 | 740,623 | 96,847 | 18,894 | *2,031 | 622,851 |
| Repair and maintenance | 168,969 | 191,907 | *4,398 | 2,751 | *1,172 | 183,585 |
| Personal and laundry services | 167,182 | 489,554 | *92,445 | 15,943 | 0 | 381,166 |
| Religious, grantmaking, civic, professional, and similar organizations | 45,808 | 59,162 | *4 | 200 | *859 | 58,099 |
| Not allocable | *252 | 0 | 0 | 0 | 0 | 0 |

Detail may not add to total because of rounding.

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

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

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

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

8-May-14

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

| Industry | Number of returns | Total income tax before credits [1] | Tax Credits | | | Total income tax after credits [2] |
|-------------------------------------------------------------------------------------------------------------|-------------------|-------------------------------------|-------------|------------------|------------------------|------------------------------------|
| | | | Foreign | General business | Prior year minimum tax | |
| All Industries | 5,813,725 | 358,414,397 | 118,076,558 | 15,448,643 | 1,540,658 | 222,968,658 |
| Agriculture, forestry, fishing, and hunting | 136,968 | 696,237 | 7,359 | 15,353 | 3,146 | 670,379 |
| Agricultural production | 101,952 | 571,690 | 7,270 | 14,307 | *1,829 | 548,284 |
| Forestry and logging | 8,779 | 57,630 | 76 | 384 | *206 | 56,953 |
| Support activities and fishing, hunting and trapping | 26,237 | 66,917 | 3 | 861 | *1,111 | 65,143 |
| Mining | 39,826 | 13,823,194 | 7,875,064 | 104,667 | 121,458 | 5,722,005 |
| Utilities | 6,654 | 3,964,823 | 290,494 | 447,345 | 21,535 | 3,205,449 |
| Construction | 718,378 | 2,303,557 | 125,122 | 33,119 | 22,811 | 2,122,504 |
| Construction of buildings | 210,334 | 544,291 | 5,184 | 6,077 | 3,162 | 529,867 |
| Heavy and civil engineering construction and land subdivision | 59,390 | 922,956 | 105,506 | 16,416 | 8,936 | 792,099 |
| Specialty trade contractors | 448,654 | 836,310 | 14,432 | 10,626 | 10,714 | 800,538 |
| Manufacturing | 251,069 | 151,367,349 | 79,744,637 | 6,293,638 | 603,362 | 64,728,401 |
| Food manufacturing | 15,689 | 8,977,641 | 2,523,751 | 169,148 | 11,433 | 6,269,596 |
| Beverage and tobacco product manufacturing | 2,925 | 5,925,173 | 1,544,984 | 28,612 | *5,036 | 4,346,540 |
| Textile mills and textile product mills | 4,200 | 150,233 | *11,798 | 4,195 | 1,592 | 132,647 |
| Apparel manufacturing | 10,980 | 451,680 | 147,881 | 5,179 | *368 | 298,251 |
| Leather and allied product manufacturing | 1,665 | 74,500 | 14,477 | 1,068 | 0 | 58,967 |
| Wood product manufacturing | 11,142 | 107,352 | *2,279 | 7,625 | *379 | 97,069 |
| Paper manufacturing | 2,688 | 2,728,637 | 968,865 | 389,949 | 12,384 | 1,357,439 |
| Printing and related support activities | 26,863 | 471,176 | 34,603 | 6,872 | *1,931 | 427,770 |
| Petroleum and coal products manufacturing | 808 | 46,823,779 | 40,511,360 | 852,161 | *334,515 | 5,125,742 |
| Chemical manufacturing | 8,347 | 30,219,354 | 14,026,503 | 1,706,687 | 74,378 | 14,411,843 |
| Plastics and rubber products manufacturing | 9,814 | 871,814 | 128,051 | 48,188 | 22,234 | 673,601 |
| Nonmetallic mineral product manufacturing | 9,207 | 545,151 | 147,521 | 8,483 | *2,553 | 386,595 |
| Primary metal manufacturing | 5,290 | 1,644,283 | 338,832 | 22,611 | 13,699 | 1,269,141 |
| Fabricated metal product manufacturing | 50,067 | 2,837,198 | 664,000 | 108,747 | 49,264 | 2,014,596 |
| Machinery manufacturing | 22,107 | 7,050,949 | 2,776,679 | 328,191 | 40,017 | 3,908,125 |
| Computer and electronic product manufacturing | 11,575 | 24,092,667 | 9,146,333 | 1,573,472 | 18,435 | 13,359,023 |
| Electrical equipment, appliance, and component manufacturing | 6,795 | 4,800,944 | 3,390,994 | 148,683 | 5,013 | 1,256,403 |
| Transportation equipment manufacturing | 9,269 | 8,277,019 | 1,979,270 | 656,257 | 3,394 | 5,638,006 |
| Furniture and related product manufacturing | 12,685 | 255,475 | 96,137 | 7,870 | 0 | 151,468 |
| Miscellaneous manufacturing | 28,949 | 5,062,323 | 1,290,321 | 219,638 | 6,737 | 3,545,578 |
| Wholesale and retail trade | 961,024 | 52,543,629 | 5,730,024 | 1,517,207 | 261,685 | 45,033,995 |
| Wholesale trade | 373,165 | 26,085,245 | 3,650,833 | 1,028,261 | 218,362 | 21,147,863 |
| Wholesale trade, durable goods | 234,839 | 8,730,733 | 890,588 | 288,555 | 43,916 | 7,507,549 |
| Wholesale trade, nondurable goods | 124,455 | 17,255,256 | 2,800,045 | 738,840 | 174,436 | 13,541,935 |
| Electronic markets and agents and brokers | 13,871 | 99,256 | 0 | 866 | 11 | 98,380 |
| Retail trade | 587,071 | 26,458,337 | 2,039,391 | 488,946 | 43,323 | 23,886,085 |
| Motor vehicle dealers and parts dealers | 86,244 | 1,391,796 | *2,666 | 16,976 | 2,593 | 1,369,561 |
| Furniture and home furnishings stores | 33,641 | 619,720 | 3,964 | 9,092 | 0 | 606,664 |
| Electronics and appliance stores | 28,085 | 936,665 | *36,508 | 14,705 | *88 | 885,364 |
| Building material and garden equipment and supplies dealers | 37,000 | 2,736,375 | *67,943 | 27,366 | *42 | 2,641,024 |
| Food, beverage, and liquor stores | 94,802 | 2,644,193 | *13,500 | 65,304 | *398 | 2,564,990 |
| Health and personal care stores | 41,920 | 3,052,594 | *9,672 | 13,932 | 31 | 3,028,960 |
| Gasoline stations | 44,275 | 155,099 | 467 | 9,840 | 76 | 144,716 |
| Clothing and clothing accessories stores | 52,664 | 3,725,615 | 389,812 | 40,916 | *34,035 | 3,260,852 |
| stores | 26,561 | 370,394 | 52,649 | 10,600 | *90 | 307,055 |
| General merchandise stores | 11,602 | 9,165,004 | *795,196 | 259,106 | *1,733 | 8,106,999 |
| Miscellaneous store retailers | 626,129 | 626,170 | *121,547 | 10,669 | *505 | 494,049 |
| Nonstore retailers | 51,149 | 1,036,113 | 545,496 | 10,440 | *3,732 | 475,853 |
| Wholesale and retail not allocable | 788 | *47 | 0 | 0 | 0 | *47 |
| Transportation and warehousing | 197,818 | 5,418,071 | 293,468 | 143,684 | 15,155 | 4,965,707 |
| Air, rail, and water transportation | 11,897 | 2,341,073 | 61,707 | 65,410 | *5,462 | 2,208,436 |
| Truck transportation | 107,274 | 526,864 | *487 | 6,586 | *1,918 | 517,872 |
| Transit and ground passenger transportation | 31,031 | 64,947 | 3,173 | *2,719 | *226 | 58,829 |
| Pipeline transportation | 250 | 355,993 | 0 | 332 | 0 | 355,661 |
| Other transportation and support activities | 41,912 | 1,859,016 | 207,683 | 67,118 | *1,145 | 1,583,070 |
| Warehousing and storage | 5,452 | 270,178 | *20,417 | 1,517 | 6,405 | 241,839 |
| Information | 122,747 | 27,045,998 | 7,059,289 | 953,356 | 43,324 | 18,990,000 |
| Publishing industries (except Internet) | 30,079 | 10,128,139 | 4,321,244 | 548,223 | 13,621 | 5,245,053 |
| Motion picture and sound recording industries | 36,863 | 3,099,470 | 1,098,186 | *21,206 | 0 | 1,980,078 |
| Broadcasting (except internet) | 6,501 | 2,672,170 | 774,692 | 9,157 | *2,617 | 1,885,674 |
| Telecommunications (including paging, cellular, satellite, cable, and internet service providers) | 18,110 | 7,918,641 | 587,966 | 170,248 | 16,568 | 7,143,859 |
| Data processing, hosting, & related services | 8,865 | 653,061 | *61,577 | 16,456 | *325 | 574,703 |
| Other information services (including news syndicates, libraries, and internet publishing and broadcasting) | 22,329 | 2,574,517 | *215,623 | 188,066 | 10,194 | 2,160,634 |
| Finance and insurance | 242,108 | 49,867,210 | 6,398,671 | 1,320,992 | 294,901 | 41,652,906 |
| Credit intermediation | 43,184 | 9,681,974 | 707,317 | 176,230 | 36,667 | 8,750,888 |
| Securities, commodity contracts, other financial investments, and related activities | 59,296 | 11,899,672 | 2,782,216 | 173,719 | 24,266 | 8,841,134 |
| Insurance carriers and related activities | 117,200 | 27,396,477 | 2,907,183 | 969,459 | 233,760 | 23,177,772 |
| Funds, trusts, and other financial vehicles | 22,428 | 889,087 | 1,955 | *1,584 | 208 | 883,113 |
| Real estate and rental and leasing | 642,718 | 2,707,648 | 178,185 | 50,366 | 44,730 | 2,434,367 |
| Real estate | 596,770 | 1,687,012 | 69,286 | 10,286 | 3,233 | 1,604,208 |
| Rental and leasing services | 43,012 | 449,031 | 12,689 | 11,898 | 35,120 | 389,324 |
| Lessors of nonfinancial intangible assets (except copyrighted works) | 2,936 | 571,604 | 96,210 | 28,182 | 6,377 | 440,836 |
| Professional, scientific, and technical services | 879,564 | 9,628,222 | 1,412,968 | 508,802 | 39,036 | 7,664,861 |
| Management of companies (holding companies) | 50,330 | 24,883,417 | 6,066,178 | 3,418,091 | 45,515 | 15,174,278 |
| Administrative and support and waste management and remediation services | 274,160 | 3,399,094 | 565,745 | 126,308 | 4,207 | 2,702,834 |
| Administrative and support services | 257,694 | 2,317,925 | 553,220 | 88,543 | 3,692 | 1,672,470 |
| Waste management and remediation services | 16,475 | 1,081,170 | 12,525 | 37,765 | *516 | 1,030,364 |
| Educational services | 59,620 | 1,708,460 | 24,086 | 4,420 | *896 | 1,679,051 |
| Health care and social assistance | 433,398 | 3,227,765 | 13,626 | 85,643 | 14,885 | 3,113,591 |
| Offices of health practitioners and outpatient care centers | 344,690 | 1,091,191 | 138 | 10,627 | 2,763 | 1,077,643 |
| Misc. health care and social assistance | 68,453 | 1,209,921 | 12,470 | 15,364 | *2,671 | 1,179,416 |
| Hospitals, nursing, and residential care facilities | 20,255 | 926,654 | *1,018 | 59,052 | *9,451 | 856,532 |
| Arts, entertainment, and recreation | 121,498 | 362,210 | 9,662 | 3,433 | *2,564 | 346,551 |
| Other arts, entertainment, and recreation | 74,236 | 158,801 | 4,944 | *963 | 342 | 152,652 |
| Amusement, gambling, and recreation industries | 47,252 | 203,409 | *4,718 | 2,571 | *2,222 | 193,899 |
| Accommodation and food services | 297,140 | 4,931,819 | 2,242,857 | 408,655 | *1,170 | 2,279,045 |
| Accommodation | 32,286 | 1,271,161 | 1,042,211 | 14,605 | *452 | 213,800 |
| Food services and drinking places | 264,853 | 3,660,658 | 1,200,646 | 394,049 | *717 | 2,065,245 |
| Other services | 377,648 | 535,695 | 39,121 | 13,566 | *276 | 482,731 |
| Repair and maintenance | 170,255 | 172,171 | *10,788 | 4,197 | *56 | 157,130 |
| Personal and laundry services | 162,399 | 316,220 | 28,327 | 9,134 | *189 | 278,569 |
| Religious, grantmaking, civic, professional, and similar organizations | 44,994 | 47,303 | *6 | *235 | *31 | 47,032 |
| Not allocable | *1,071 | 0 | 0 | 0 | 0 | 0 |

Detail may not add to total because of rounding.

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

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

8-May-14

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

| Industry | Number of returns | Total income tax before credits [1] | Tax Credits | | | Total income tax after credits [2] |
|-------------------------------------------------------------------------------------------------------------|-------------------|-------------------------------------|-------------|------------------|------------------------|------------------------------------|
| | | | Foreign | General business | Prior year minimum tax | |
| All Industries | 5,824,545 | 313,464,460 | 93,565,021 | 13,333,942 | 1,384,446 | 204,995,622 |
| Agriculture, forestry, fishing, and hunting | 138,792 | 660,943 | 10,687 | 17,964 | 3,022 | 629,198 |
| Agricultural production | 100,645 | 534,440 | 9,832 | 16,173 | 2,289 | 506,074 |
| Forestry and logging | 10,393 | 47,185 | *853 | 225 | *371 | 45,735 |
| Support activities and fishing, hunting and trapping | 27,755 | 79,318 | 1 | 1,566 | *361 | 77,389 |
| Mining | 38,348 | 8,707,927 | 4,726,012 | 46,154 | 104,942 | 3,830,820 |
| Utilities | 6,072 | 5,960,423 | *133,033 | 411,353 | 46,805 | 5,369,232 |
| Construction | 742,436 | 3,132,973 | 160,639 | 49,297 | 18,411 | 2,904,626 |
| Construction of buildings | 221,037 | 743,474 | 5,811 | 10,134 | 4,001 | 723,527 |
| Heavy and civil engineering construction and land subdivision | 63,487 | 1,235,408 | 146,818 | 24,414 | 7,540 | 1,056,836 |
| Specialty trade contractors | 457,912 | 1,154,091 | 8,210 | 14,748 | 6,870 | 1,124,263 |
| Manufacturing | 259,859 | 135,088,814 | 64,432,417 | 5,933,727 | 380,452 | 64,315,407 |
| Food manufacturing | 15,280 | 6,791,444 | 1,079,165 | 128,530 | 11,462 | 5,572,286 |
| Beverage and tobacco product manufacturing | 2,005 | 6,974,544 | 1,485,405 | 16,913 | *6,672 | 5,465,553 |
| Textile mills and textile product mills | 3,970 | 89,594 | *1,402 | 2,966 | *1,103 | 84,122 |
| Apparel manufacturing | 10,265 | 522,784 | 194,483 | 7,880 | 0 | 320,422 |
| Leather and allied product manufacturing | 1,351 | 96,353 | 47,872 | 1,336 | 72 | 47,073 |
| Wood product manufacturing | 11,552 | 96,036 | *95 | 3,189 | *451 | 92,341 |
| Paper manufacturing | 2,839 | 2,699,841 | 1,398,547 | 304,329 | 70,268 | 926,840 |
| Printing and related support activities | 29,444 | 462,956 | *33,135 | 4,400 | *2,531 | 422,891 |
| Petroleum and coal products manufacturing | 1,435 | 35,725,733 | 32,627,688 | 1,190,354 | *16,769 | 1,896,549 |
| Chemical manufacturing | 8,662 | 41,224,255 | 13,351,434 | 1,541,606 | 52,026 | 26,281,027 |
| Plastics and rubber products manufacturing | 10,354 | 714,381 | 112,468 | 27,026 | 2,692 | 572,184 |
| Nonmetallic mineral product manufacturing | 8,392 | 362,818 | 63,814 | 9,691 | 3,687 | 285,627 |
| Primary metal manufacturing | 6,007 | 765,479 | 39,211 | 14,043 | *4,846 | 707,273 |
| Fabricated metal product manufacturing | 52,200 | 2,249,973 | 600,266 | 72,986 | 9,462 | 1,568,213 |
| Machinery manufacturing | 23,279 | 3,562,159 | 1,130,392 | 146,529 | 7,300 | 2,277,895 |
| Computer and electronic product manufacturing | 13,281 | 16,338,410 | 6,869,090 | 1,230,433 | 24,604 | 6,179,270 |
| Electrical equipment, appliance, and component manufacturing | 5,623 | 4,272,501 | 2,757,746 | 492,760 | *147,425 | 874,571 |
| Transportation equipment manufacturing | 9,868 | 6,885,751 | 1,137,484 | 497,296 | 2,469 | 5,248,502 |
| Furniture and related product manufacturing | 13,149 | 142,259 | 8,609 | 5,217 | 6,850 | 121,583 |
| Miscellaneous manufacturing | 30,902 | 5,111,541 | 1,494,150 | 236,242 | 9,762 | 3,371,387 |
| Wholesale and retail trade | 973,378 | 44,546,217 | 4,698,329 | 1,030,092 | 117,578 | 38,697,436 |
| Wholesale trade | 375,922 | 17,960,789 | 2,001,257 | 584,967 | 73,688 | 15,299,303 |
| Wholesale trade, durable goods | 238,829 | 5,772,495 | 281,232 | 97,294 | 32,182 | 5,359,974 |
| Wholesale trade, nondurable goods | 122,075 | 12,175,288 | 1,720,025 | 487,405 | 41,516 | 9,926,491 |
| Electronic markets and agents and brokers | 15,018 | 13,006 | 0 | 168 | 0 | 12,838 |
| Retail trade | 596,710 | 26,585,428 | 2,697,072 | 445,225 | 43,880 | 23,398,133 |
| Motor vehicle dealers and parts dealers | 85,190 | 975,262 | *1,423 | 14,143 | 7,375 | 952,320 |
| Furniture and home furnishings stores | 37,218 | 470,814 | 1,255 | 2,939 | 450 | 466,169 |
| Electronics and appliance stores | 28,031 | 1,039,985 | *9,658 | 12,851 | *432 | 987,043 |
| Building material and garden equipment and supplies dealers | 38,201 | 3,032,665 | *629,604 | 24,145 | *99 | 2,378,817 |
| Food, beverage, and liquor stores | 99,813 | 2,343,749 | *10,392 | 61,445 | *12,237 | 2,259,417 |
| Health and personal care stores | 42,782 | 3,520,264 | *22,730 | 18,390 | 606 | 3,478,538 |
| Gasoline stations | 40,306 | 137,811 | 409 | 9,966 | *2,852 | 124,585 |
| Clothing and clothing accessories stores | 53,722 | 2,789,377 | 205,734 | 34,672 | *2,284 | 2,546,623 |
| stores | 29,559 | 390,066 | 58,069 | 11,951 | *2,491 | 317,555 |
| General merchandise stores | 9,453 | 9,549,689 | *11,244,274 | 234,827 | 13,944 | 8,166,643 |
| Miscellaneous store retailers | 80,542 | 779,474 | *214,944 | 5,453 | 276 | 558,801 |
| Nonstore retailers | 51,893 | 1,556,271 | 378,578 | 14,442 | *833 | 1,161,622 |
| Wholesale and retail not allocable | 746 | 0 | 0 | 0 | 0 | 0 |
| Transportation and warehousing | 195,594 | 4,165,758 | 354,702 | 119,404 | 14,421 | 3,677,126 |
| Air, rail, and water transportation | 11,979 | 1,487,169 | 24,822 | 40,197 | *4,325 | 1,417,721 |
| Truck transportation | 107,748 | 429,027 | *206 | 4,348 | 4,225 | 420,247 |
| Transit and ground passenger transportation | 29,668 | 47,529 | 2,553 | 1,571 | *390 | 43,015 |
| Pipeline transportation | 0 | 248 | 0 | 289 | 854 | 276,965 |
| Other transportation and support activities | 40,489 | 1,695,110 | 322,230 | 70,448 | *763 | 1,302,670 |
| Warehousing and storage | 5,452 | 228,716 | *4,892 | 2,552 | *3,865 | 217,408 |
| Information | 116,514 | 22,271,023 | 4,215,920 | 875,575 | 199,317 | 16,980,213 |
| Publishing industries (except Internet) | 30,264 | 8,252,876 | 2,552,995 | 526,306 | 5,537 | 5,168,038 |
| Motion picture and sound recording industries | 32,477 | 1,516,732 | 442,928 | *4,868 | *526 | 1,068,410 |
| Broadcasting (except internet) | 6,748 | 2,137,254 | 262,140 | 6,250 | *504 | 1,868,360 |
| Telecommunications (including paging, cellular, satellite, cable, and internet service providers) | 17,348 | 7,958,293 | 749,084 | 169,283 | 181,358 | 6,858,558 |
| Data processing, hosting, & related services | 8,212 | 441,355 | 37,963 | 24,485 | 3,846 | 375,061 |
| Other information services (including news syndicates, libraries, and internet publishing and broadcasting) | 21,465 | 1,964,523 | 170,810 | 144,383 | 7,545 | 1,641,785 |
| Finance and insurance | 239,864 | 46,755,871 | 5,545,645 | 777,132 | 357,233 | 40,007,035 |
| Credit intermediation | 47,542 | 8,068,177 | 540,207 | 96,072 | 11,192 | 7,415,821 |
| Securities, commodity contracts, other financial investments, and related activities | 55,615 | 10,547,756 | 1,110,881 | 121,377 | 17,815 | 9,296,127 |
| Insurance carriers and related activities | 113,906 | 26,929,172 | 3,892,873 | 559,460 | 327,832 | 22,134,931 |
| Funds, trusts, and other financial vehicles | 22,801 | 1,210,765 | *1,684 | *223 | 394 | 1,160,155 |
| Real estate and rental and leasing | 647,037 | 2,066,012 | 138,243 | 41,533 | 43,861 | 1,842,286 |
| Real estate | 601,870 | 1,247,070 | 39,295 | 6,380 | 38,403 | 1,162,904 |
| Rental and leasing services | 42,987 | 408,196 | 12,899 | 8,195 | 4,642 | 382,460 |
| Lessors of nonfinancial intangible assets (except copyrighted works) | 2,181 | 410,746 | 86,049 | *26,958 | 816 | 296,922 |
| Professional, scientific, and technical services | 864,803 | 8,952,369 | 1,206,515 | 360,199 | 44,178 | 7,341,365 |
| Management of companies (holding companies) | 47,729 | 18,561,158 | 5,995,304 | 3,044,486 | 12,461 | 9,416,566 |
| Administrative and support and waste management and remediation services | 273,900 | 2,689,129 | 233,427 | 70,583 | 16,341 | 2,368,778 |
| Administrative and support services | 256,843 | 1,806,346 | 233,387 | 50,143 | 15,359 | 1,507,457 |
| Waste management and remediation services | 17,057 | 882,783 | 41 | 20,440 | *982 | 861,321 |
| Educational services | 55,309 | 1,385,976 | 39,205 | 3,392 | *1,338 | 1,342,041 |
| Health care and social assistance | 429,339 | 3,527,557 | 13,904 | 89,282 | 7,933 | 3,416,437 |
| Offices of health practitioners and outpatient care centers | 345,874 | 1,066,322 | *393 | 8,150 | 1,777 | 1,056,001 |
| Misc. health care and social assistance | 65,466 | 1,140,078 | 13,511 | 19,078 | 2,584 | 1,104,905 |
| Hospitals, nursing, and residential care facilities | 18,000 | 1,321,157 | [1] | 62,054 | *3,572 | 1,255,531 |
| Arts, entertainment, and recreation | 122,225 | 378,493 | 19,511 | 3,803 | 280 | 354,899 |
| Other arts, entertainment, and recreation | 72,240 | 191,846 | 18,488 | *1,859 | 102 | 171,397 |
| Amusement, gambling, and recreation industries | 49,985 | 186,647 | *1,023 | 1,945 | 177 | 183,502 |
| Accommodation and food services | 297,986 | 4,055,424 | 1,605,692 | 448,859 | 14,916 | 1,991,663 |
| Accommodation | 34,347 | 431,353 | 204,233 | 36,489 | *13,789 | 176,843 |
| Food services and drinking places | 263,639 | 3,624,071 | 1,401,459 | 412,371 | *1,127 | 1,814,820 |
| Other services | 375,059 | 557,038 | 35,835 | 11,106 | *956 | 509,141 |
| Repair and maintenance | 167,277 | 182,240 | *12,373 | 1,333 | 88 | 168,446 |
| Personal and laundry services | 160,308 | 335,888 | *23,441 | 9,716 | *868 | 301,863 |
| Religious, grantmaking, civic, professional, and similar organizations | 47,474 | 38,911 | *22 | *57 | 0 | 38,832 |
| Not allocable | *300 | *1,354 | 0 | 0 | 0 | *1,354 |

Detail may not add to total because of rounding.

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

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

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

Source: Internal Revenue Service, Statistics of Income - 2009, Corporation Income Tax Returns.

21-Oct-11

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

| Industry | Number of returns | Total income tax before credits [1] | Tax Credits | | | Total income tax after credits [2] |
|-------------------------------------------------------------------------------------------------------------|-------------------|-------------------------------------|-------------|------------------|------------------------|------------------------------------|
| | | | Foreign | General business | Prior year minimum tax | |
| All Industries | 5,847,221 | 342,380,874 | 100,433,672 | 11,303,583 | 1,934,196 | 228,522,752 |
| Agriculture, forestry, fishing, and hunting | 137,294 | 609,250 | 3,904 | 10,570 | 3,928 | 590,848 |
| Agricultural production | 99,073 | 474,819 | 2,471 | 6,769 | 1,333 | 464,246 |
| Forestry and logging | 9,942 | 56,235 | *1,398 | 282 | *1,614 | 52,941 |
| Support activities and fishing, hunting and trapping | 28,278 | 78,197 | 34 | 3,520 | *981 | 73,661 |
| Mining | 38,506 | 16,925,570 | 6,781,627 | 70,464 | 348,308 | 9,725,171 |
| Utilities | 7,238 | 6,544,450 | 223,298 | 199,581 | 144,211 | 5,977,360 |
| Construction | 766,689 | 3,924,755 | 159,036 | 53,970 | 17,111 | 3,694,638 |
| Construction of buildings | 231,765 | 1,007,456 | 8,350 | 13,229 | 7,622 | 978,255 |
| Heavy and civil engineering construction and land subdivisions | 63,354 | 1,381,598 | 139,556 | 17,477 | 2,847 | 1,221,717 |
| Specialty trade contractors | 471,570 | 1,535,702 | 11,131 | 23,263 | 6,642 | 1,494,665 |
| Manufacturing | 270,727 | 152,665,123 | 73,530,080 | 5,029,187 | 543,781 | 73,562,075 |
| Food manufacturing | 15,976 | 6,792,356 | 1,705,847 | 121,146 | 15,420 | 4,949,943 |
| Beverage and tobacco product manufacturing | 2,564 | 7,069,786 | 2,691,846 | 21,199 | 11,645 | 4,345,096 |
| Textile mills and textile product mills | 3,595 | 153,335 | 4,300 | 3,555 | *273 | 145,208 |
| Apparel manufacturing | 10,497 | 411,920 | 137,403 | 4,175 | 1,021 | 269,321 |
| Leather and allied product manufacturing | 2,035 | 71,349 | 15,251 | 1,019 | 0 | 55,078 |
| Wood product manufacturing | 11,223 | 108,379 | *3,530 | 4,227 | *190 | 100,433 |
| Paper manufacturing | 3,228 | 2,896,189 | 1,091,828 | 80,557 | *5,627 | 1,718,176 |
| Printing and related support activities | 32,728 | 351,678 | 22,537 | 4,735 | *3,573 | 320,834 |
| Petroleum and coal products manufacturing | 1,281 | 59,849,648 | 37,926,478 | 435,770 | *38,120 | 12,449,281 |
| Chemical manufacturing | 10,022 | 29,004,580 | 11,780,188 | 1,335,984 | 74,989 | 15,813,419 |
| Plastics and rubber products manufacturing | 10,501 | 591,670 | 135,377 | 17,350 | 2,768 | 436,175 |
| Nonmetallic mineral product manufacturing | 9,029 | 764,992 | 102,452 | 6,963 | *3,840 | 651,736 |
| Primary metal manufacturing | 6,487 | 4,987,884 | 913,767 | 62,256 | 28,305 | 3,983,555 |
| Fabricated metal product manufacturing | 52,188 | 3,488,250 | 577,487 | 110,892 | 25,957 | 2,773,914 |
| Machinery manufacturing | 23,009 | 8,586,502 | 2,726,270 | 301,240 | 38,921 | 5,520,072 |
| Computer and electronic product manufacturing | 14,453 | 18,064,475 | 7,207,683 | 1,131,645 | 35,552 | 9,689,596 |
| Electrical equipment, appliance, and component manufacturing | 6,399 | 6,189,802 | 3,647,572 | 705,833 | 237,751 | 1,598,645 |
| Transportation equipment manufacturing | 11,591 | 7,492,676 | 1,496,111 | 412,898 | 6,951 | 5,576,715 |
| Furniture and related product manufacturing | 12,058 | 188,250 | *42,898 | 9,925 | *34 | 135,394 |
| Miscellaneous manufacturing | 31,864 | 4,601,401 | 1,301,253 | 257,820 | 12,844 | 3,029,484 |
| Wholesale and retail trade | 986,366 | 43,446,644 | 2,934,272 | 834,265 | 157,349 | 39,519,248 |
| Wholesale trade | 380,773 | 21,510,604 | 1,497,187 | 428,870 | 145,519 | 19,439,013 |
| Wholesale trade, durable goods | 240,688 | 7,874,957 | 352,401 | 75,300 | 29,435 | 7,417,806 |
| Wholesale trade, nondurable goods | 122,441 | 13,621,599 | 1,144,786 | 353,571 | 116,083 | 12,007,159 |
| Electronic markets and agents and brokers | 17,644 | 14,048 | 0 | 0 | 0 | 14,048 |
| Retail trade | 605,102 | 21,936,040 | 1,437,086 | 405,394 | 11,830 | 20,080,235 |
| Motor vehicle dealers and parts dealers | 91,406 | 901,726 | 13,661 | 12,682 | 1,217 | 872,670 |
| Furniture and home furnishings stores | 39,433 | 365,262 | 7,571 | 3,044 | *30 | 354,617 |
| Electronics and appliance stores | 30,951 | 951,511 | 17,916 | 13,970 | 3,963 | 915,663 |
| Building material and garden equipment and supplies dealers | 40,110 | 2,557,020 | *132,735 | 29,062 | *138 | 2,395,086 |
| Food, beverage, and liquor stores | 93,911 | 1,973,426 | *10,986 | 54,369 | *595 | 1,907,476 |
| Health and personal care stores | 40,683 | 3,054,615 | 16,594 | 17,124 | *582 | 3,020,315 |
| Gasoline stations | 40,942 | 177,233 | 704 | 9,347 | *631 | 166,550 |
| Clothing and clothing accessories stores | 50,174 | 2,305,645 | 213,668 | 29,055 | 159 | 2,062,763 |
| Sporting goods, hobby, book, and music stores | 29,155 | 343,127 | 88,525 | 15,199 | 1,163 | 238,240 |
| General merchandise stores | 10,430 | 7,709,975 | 644,363 | 202,798 | *1,102 | 6,861,712 |
| Miscellaneous store retailers | 84,139 | 337,559 | *4,778 | 6,091 | 187 | 326,502 |
| Nonstore retailers | 53,768 | 1,258,942 | 285,584 | 12,653 | 2,065 | 958,640 |
| Wholesale and retail not allocable | *492 | 0 | 0 | 0 | 0 | 0 |
| Transportation and warehousing | 195,228 | 5,955,463 | 361,665 | 121,766 | 17,913 | 5,454,120 |
| Air, rail, and water transportation | 12,911 | 2,565,122 | 78,518 | 38,866 | 978 | 2,447,769 |
| Truck transportation | 106,781 | 599,963 | *900 | 6,696 | 4,110 | 578,557 |
| Transit and ground passenger transportation | 27,763 | 44,729 | 2,163 | 1,309 | 0 | 41,258 |
| Pipeline transportation | 503 | 222,484 | 0 | 208 | *67 | 222,210 |
| Other transportation and support activities | 42,699 | 2,417,366 | 280,131 | 71,554 | *646 | 2,065,034 |
| Warehousing and storage | 4,571 | 114,800 | *53 | 3,133 | *12,112 | 99,501 |
| Information | 118,279 | 23,014,898 | 4,788,392 | 904,213 | 305,815 | 17,016,477 |
| Publishing industries (except Internet) | 31,415 | 8,351,405 | 2,984,742 | 569,230 | 6,288 | 4,791,145 |
| Motion picture and sound recording industries | 32,859 | 1,331,199 | 258,665 | 12,393 | 0 | 1,060,141 |
| Broadcasting (except internet) | 6,466 | 3,101,261 | 333,794 | 15,320 | *31,899 | 2,720,247 |
| Telecommunications (including paging, cellular, satellite, cable, and internet service providers) | 17,543 | 6,904,620 | 699,475 | 187,016 | 265,871 | 5,752,257 |
| Data processing, hosting, & related services | 8,927 | 1,704,270 | 447,961 | 22,773 | 0 | 1,233,537 |
| Other information services (including news syndicates, libraries, and internet publishing and broadcasting) | 21,069 | 1,622,144 | 63,755 | 97,481 | 1,757 | 1,459,151 |
| Finance and insurance | 254,092 | 41,756,339 | 4,269,682 | 670,703 | 279,906 | 36,530,941 |
| Credit intermediation | 55,179 | 8,879,034 | 468,109 | 267,198 | 11,285 | 8,127,899 |
| Securities, commodity contracts, other financial investments, and related activities | 56,867 | 7,980,135 | 1,094,429 | 75,390 | 10,054 | 6,800,261 |
| Insurance carriers and related activities | 114,892 | 22,690,593 | 2,703,258 | 303,773 | 256,106 | 19,426,891 |
| Funds, trusts, and other financial vehicles | 27,154 | 2,206,577 | 3,886 | 24,341 | *2,460 | 2,175,890 |
| Real estate and rental and leasing | 648,578 | 2,396,634 | 80,467 | 28,685 | 13,021 | 2,274,461 |
| Real estate | 601,503 | 1,743,215 | 18,802 | 10,195 | 8,708 | 1,705,509 |
| Rental and leasing services | 44,891 | 396,779 | 7,921 | 5,846 | 4,196 | 378,816 |
| Lessors of nonfinancial intangible assets (except copyrighted works) | 2,184 | 256,641 | 53,743 | *12,644 | 117 | 190,136 |
| Professional, scientific, and technical services | 845,356 | 7,342,582 | 668,941 | 261,406 | 17,222 | 6,395,013 |
| Management of companies (holding companies) | 45,725 | 25,128,056 | 4,535,743 | 2,466,160 | 27,367 | 17,918,740 |
| Administrative and support and waste management and remediation services | 276,344 | 3,213,112 | 400,381 | 100,177 | 12,842 | 2,699,712 |
| Administrative and support services | 261,481 | 2,457,028 | 400,331 | 82,043 | 12,842 | 1,961,813 |
| Waste management and remediation services | 14,863 | 756,083 | 50 | 18,134 | 0 | 737,900 |
| Educational services | 52,484 | 746,909 | 6,180 | 2,344 | 112 | 738,274 |
| Health care and social assistance | 416,101 | 2,899,653 | 15,287 | 56,300 | 6,258 | 2,821,802 |
| Offices of health practitioners and outpatient care centers | 335,940 | 954,573 | 38 | 6,647 | 2,360 | 945,522 |
| Misc. health care and social assistance | 61,810 | 925,006 | 15,036 | 25,670 | *3,760 | 880,539 |
| Hospitals, nursing, and residential care facilities | 18,351 | 1,020,075 | 213 | 23,983 | 137 | 995,741 |
| Arts, entertainment, and recreation | 122,425 | 579,339 | 26,222 | 3,649 | *508 | 548,959 |
| Other arts, entertainment, and recreation | 70,697 | 316,068 | 25,960 | 1,650 | *307 | 288,151 |
| Amusement, gambling, and recreation industries | 51,728 | 263,271 | 263 | 1,999 | 201 | 260,808 |
| Accommodation and food services | 292,901 | 4,492,488 | 1,605,466 | 478,961 | 38,022 | 2,370,404 |
| Accommodation | 35,265 | 1,707,504 | 712,734 | 155,315 | *36,296 | 803,159 |
| Food services and drinking places | 257,636 | 2,784,984 | 892,731 | 323,646 | *1,726 | 1,566,881 |
| Other services | 371,146 | 734,565 | 43,031 | 11,182 | *522 | 679,830 |
| Repair and maintenance | 165,377 | 260,584 | *4,106 | 4,955 | *190 | 251,334 |
| Personal and laundry services | 154,800 | 408,135 | *38,912 | 6,201 | *333 | 362,689 |
| Religious, grantmaking, civic, professional, and similar organizations | 50,968 | 65,846 | *13 | *26 | 0 | 65,807 |
| Not allocable | 1,742 | *5,045 | 0 | 0 | 0 | *5,045 |

Detail may not add to total because of rounding.

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

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

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

Source: Internal Revenue Service, Statistics of Income - 2008, Corporation Income Tax Returns.

Corporation Income Tax Returns: Returns of Active Corporations

Tax Credits by Industry, 2007

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

| Industry | Number of returns | Total income tax before credits [1] | Tax Credits | | | Total income tax after credits [2] |
|-------------------------------------------------------------------------------------------------------------|-------------------|-------------------------------------|-------------|------------------|------------------------|------------------------------------|
| | | | Foreign | General business | Prior year minimum tax | |
| All Industries | 5,868,849 | 437,076,428 | 86,579,853 | 15,780,872 | 3,167,257 | 331,374,445 |
| Agriculture, forestry, fishing, and hunting | 142,180 | 894,193 | 19,026 | 12,984 | 3,431 | 858,753 |
| Agricultural production | 102,153 | 740,306 | 16,109 | 10,894 | 2,480 | 705,623 |
| Forestry and logging | 10,097 | 77,492 | *917 | 277 | *365 | 75,933 |
| Support activities and fishing, hunting and trapping | 29,929 | 76,395 | ---- | 1,812 | *586 | 73,997 |
| Mining | 39,114 | 17,450,009 | 6,878,650 | 61,232 | 265,896 | 10,244,230 |
| Utilities | 7,661 | 14,782,861 | 251,547 | 1,022,550 | 806,789 | 12,701,975 |
| Construction | 780,606 | 5,725,231 | 183,365 | 72,988 | 22,027 | 5,446,848 |
| Construction of buildings | 230,865 | 1,864,437 | 90,546 | 33,248 | 3,819 | 1,736,825 |
| Heavy and civil engineering construction and land subdivision | 69,566 | 1,890,039 | 38,136 | 18,615 | 10,830 | 1,822,458 |
| Specialty trade contractors | 480,176 | 1,970,755 | 54,683 | 21,125 | 7,378 | 1,887,565 |
| Manufacturing | 273,771 | 158,798,806 | 57,236,453 | 5,814,883 | 904,941 | 94,833,468 |
| Food manufacturing | 15,684 | 6,823,433 | 1,183,414 | 135,745 | 16,146 | 5,479,067 |
| Beverage and tobacco product manufacturing | 2,374 | 9,703,020 | 4,025,261 | 33,442 | 2,448 | 5,641,868 |
| Textile mills and textile product mills | 3,697 | 258,859 | 4,499 | 6,102 | *261 | 247,996 |
| Apparel manufacturing | 11,089 | 516,093 | 76,706 | 1,682 | 2,624 | 435,081 |
| Leather and allied product manufacturing | 1,775 | 95,734 | *10,556 | 1,487 | ---- | 83,681 |
| Wood product manufacturing | 11,265 | 245,870 | *5,108 | 8,887 | *348 | 229,328 |
| Paper manufacturing | 3,130 | 3,223,677 | 940,891 | 147,735 | 2,851 | 2,132,200 |
| Printing and related support activities | 31,937 | 650,280 | 56,708 | 3,408 | *1,587 | 588,577 |
| Petroleum and coal products manufacturing | 1,289 | 48,431,207 | 28,272,568 | 605,396 | *21,845 | 19,531,398 |
| Chemical manufacturing | 9,564 | 28,430,277 | 7,487,157 | 1,710,521 | 182,267 | 19,050,333 |
| Plastics and rubber products manufacturing | 11,628 | 1,340,377 | 576,720 | 29,214 | 8,657 | 725,785 |
| Nonmetallic mineral product manufacturing | 10,329 | 1,722,992 | 244,932 | 10,398 | 14,097 | 1,453,565 |
| Primary metal manufacturing | 6,425 | 6,485,252 | 1,677,820 | 48,561 | 130,194 | 4,826,411 |
| Fabricated metal product manufacturing | 52,897 | 4,178,089 | 517,131 | 107,484 | 36,230 | 3,516,074 |
| Machinery manufacturing | 22,990 | 9,272,217 | 2,193,860 | 304,422 | 33,171 | 6,740,764 |
| Computer and electronic product manufacturing | 14,756 | 15,159,266 | 3,767,315 | 1,504,547 | 35,524 | 9,851,880 |
| Electrical equipment, appliance, and component manufacturing | 6,612 | 4,588,661 | 2,538,888 | 233,391 | 65,445 | 1,750,938 |
| Transportation equipment manufacturing | 10,764 | 11,599,240 | 2,502,403 | 693,814 | 302,824 | 8,100,199 |
| Furniture and related product manufacturing | 12,025 | 502,043 | 61,264 | 23,900 | 24 | 416,855 |
| Miscellaneous manufacturing | 33,540 | 5,577,887 | 1,093,281 | 204,728 | 48,409 | 4,226,479 |
| Wholesale and retail trade | 995,846 | 57,839,186 | 2,572,467 | 809,643 | 195,617 | 54,261,459 |
| Wholesale trade | 381,805 | 28,746,873 | 1,225,271 | 399,701 | 157,019 | 26,964,882 |
| Wholesale trade, durable goods | 232,453 | 10,362,645 | 311,625 | 137,370 | 94,894 | 9,818,755 |
| Wholesale trade, nondurable goods | 133,156 | 18,362,208 | 912,702 | 262,330 | 62,125 | 17,125,051 |
| Electronic markets and agents and brokers | 16,196 | 22,021 | *944 | 1 | ---- | 21,076 |
| Retail trade | 612,728 | 29,092,300 | 1,347,196 | 409,942 | 38,598 | 27,296,564 |
| Motor vehicle dealers and parts dealers | 67,679 | 1,326,967 | 15,129 | 16,258 | 3,558 | 1,292,073 |
| Furniture and home furnishings stores | 40,843 | 639,263 | 13,475 | 3,937 | *73 | 621,779 |
| Electronics and appliance stores | 28,942 | 1,068,143 | 18,185 | 26,965 | *10,858 | 1,012,135 |
| Building material and garden equipment and supplies dealers | 42,693 | 4,061,675 | *132,386 | 27,915 | *517 | 3,900,856 |
| Food, beverage, and liquor stores | 94,895 | 2,950,982 | 8,873 | 57,533 | *2,301 | 2,882,275 |
| Health and personal care stores | 39,767 | 2,986,823 | 40,500 | 17,531 | *499 | 2,928,293 |
| Gasoline stations | 41,526 | 206,252 | 3,349 | 8,688 | *649 | 193,566 |
| Clothing and clothing accessories stores | 52,074 | 3,469,001 | 350,768 | 29,058 | *3,446 | 3,085,729 |
| Sporting goods, hobby, book, and music | 30,778 | 444,895 | 37,093 | 5,369 | 98 | 402,334 |
| General merchandise stores | 9,593 | 9,475,092 | *476,184 | 193,638 | 46 | 8,805,224 |
| Miscellaneous store retailers | 88,956 | 1,101,762 | *11,484 | 11,536 | *1,189 | 977,554 |
| Nonstore retailers | 55,002 | 1,361,446 | 139,771 | 11,513 | 15,416 | 1,194,745 |
| Wholesale and retail not allocable | *1,313 | *13 | ---- | ---- | ---- | *13 |
| Transportation and warehousing | 200,851 | 6,500,809 | 510,442 | 149,007 | 35,788 | 5,805,573 |
| Air, rail, and water transportation | 11,876 | 3,385,451 | 1,135 | 98,601 | 32,439 | 3,150,270 |
| Truck transportation | 110,812 | 827,037 | 3,970 | 3,993 | 2,280 | 816,794 |
| Transit and ground passenger transportation | 27,417 | 47,259 | 1,375 | 705 | ---- | 45,178 |
| Pipeline transportation | 321 | 362,626 | ---- | 347 | *721 | 361,558 |
| Other transportation and support activities | 44,685 | 1,695,540 | 394,989 | 44,580 | 159 | 1,255,812 |
| Warehousing and storage | 5,539 | 179,896 | *2,972 | 781 | *189 | 175,955 |
| Information | 122,370 | 33,407,008 | 3,741,127 | 1,552,722 | 138,423 | 27,973,736 |
| Publishing industries (except Internet) | 23,544 | 12,194,338 | 2,499,780 | 457,545 | 5,681 | 9,321,332 |
| Motion picture and sound recording industries | 33,120 | 2,066,324 | 62,855 | 10,496 | 16,604 | 1,976,369 |
| Broadcasting (except internet) | 8,297 | 4,100,676 | 232,567 | 85,944 | 56,622 | 3,725,543 |
| Telecommunications (including paging, cellular, satellite, cable, and internet service providers) | 19,181 | 12,163,199 | 582,864 | 780,875 | 56,704 | 10,742,756 |
| Data processing, hosting, & related services | 8,722 | 1,465,782 | 388,874 | 89,596 | *230 | 987,082 |
| Other information services (including news syndicates, libraries, and internet publishing and broadcasting) | 19,507 | 1,416,689 | 64,187 | 128,266 | 3,582 | 1,220,654 |
| Finance and insurance | 251,331 | 72,010,302 | 7,004,812 | 1,872,364 | 629,547 | 62,490,442 |
| Credit intermediation | 59,093 | 15,427,826 | 620,435 | 1,063,496 | 29,067 | 13,709,965 |
| Securities, commodity contracts, other financial investments, and related activities | 55,761 | 14,220,093 | 2,366,287 | 197,723 | 10,585 | 11,645,499 |
| Insurance carriers and related activities | 111,163 | 39,614,736 | 3,751,463 | 609,897 | 589,778 | 34,655,325 |
| Funds, trusts, and other financial vehicles | 25,314 | 2,747,647 | 266,628 | 1,249 | 117 | 2,479,654 |
| Real estate and rental and leasing | 656,946 | 6,614,420 | 69,366 | 32,518 | 43,665 | 6,468,771 |
| Real estate | 606,904 | 5,091,264 | 13,792 | 13,955 | 8,832 | 5,054,675 |
| Rental and leasing services | 48,679 | 1,260,356 | 15,296 | 13,993 | 34,833 | 1,196,233 |
| Lessors of nonfinancial intangible assets (except copyrighted works) | 1,363 | 262,810 | 40,278 | *4,669 | ---- | 217,863 |
| Professional, scientific, and technical services | 835,838 | 7,312,335 | 1,155,639 | 249,161 | 35,498 | 5,872,038 |
| Management of companies (holding companies) | 47,866 | 41,174,574 | 5,279,548 | 3,333,256 | 39,215 | 32,370,753 |
| Administrative and support and waste management and remediation services | 274,370 | 3,502,269 | 324,481 | 147,925 | 16,146 | 3,013,718 |
| Administrative and support services | 259,005 | 2,592,239 | 322,088 | 83,301 | 14,367 | 2,172,483 |
| Waste management and remediation services | 15,365 | 910,030 | 2,393 | 64,624 | *1,779 | 841,235 |
| Educational services | 49,240 | 608,769 | 9,671 | 2,230 | *3,081 | 593,787 |
| Health care and social assistance | 405,587 | 2,990,801 | 11,042 | 42,868 | 10,023 | 2,926,868 |
| Offices of health practitioners and outpatient care centers | 328,136 | 1,043,098 | 1,771 | 5,454 | 9,127 | 1,028,346 |
| Misc. health care and social assistance | 61,048 | 934,220 | 9,462 | 18,073 | *299 | 906,385 |
| Hospitals, nursing, and residential care facilities | 16,403 | 1,013,484 | 1,409 | 19,341 | *596 | 992,137 |
| Arts, entertainment, and recreation | 123,386 | 684,075 | 53,693 | 6,303 | *1,772 | 622,306 |
| Other arts, entertainment, and recreation | 68,653 | 371,745 | 32,124 | 1,851 | *534 | 337,237 |
| Amusement, gambling, and recreation industries | 54,732 | 312,329 | 21,569 | 4,452 | *1,238 | 285,069 |
| Accommodation and food services | 287,949 | 5,999,619 | 1,236,395 | 573,196 | 12,617 | 4,177,411 |
| Accommodation | 33,871 | 2,489,633 | 198,220 | 160,646 | *9,475 | 2,120,892 |
| Food services and drinking places | 254,078 | 3,509,985 | 1,037,775 | 412,550 | 3,141 | 2,056,519 |
| Other services | 372,048 | 780,864 | 42,129 | 24,942 | *1,782 | 712,011 |
| Repair and maintenance | 168,414 | 243,532 | *182 | 7,043 | *1,564 | 234,743 |
| Personal and laundry services | 154,875 | 464,297 | *41,932 | 17,872 | *218 | 404,275 |
| Religious, grantmaking, civic, professional, and similar organizations | 48,760 | 73,035 | *14 | *28 | ---- | 72,993 |
| Not allocable | 2,088 | *298 | ---- | ---- | ---- | *298 |

Detail may not add to total because of rounding.

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

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

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

Source: Internal Revenue Service, Statistics of Income - 2007, Corporation Income Tax Returns, March 2010.

14-May-09

Corporation Income Tax Returns: Returns of Active Corporations

Tax Credits by Industry, 2006

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

| Industry | Number of returns | Total income tax before credits [1] | Tax Credits | | | | Total income tax after credits [2] |
|--------------------------------------------------------------------------------------|-------------------|-------------------------------------|-------------|------------------|------------------|------------------------|------------------------------------|
| | | | Foreign | U.S. possessions | General business | Prior year minimum tax | |
| All Industries | 5,840,799 | 453,082,065 | 78,183,457 | 580,694 | 15,187,647 | 5,877,378 | 353,083,862 |
| Agriculture, forestry, fishing, and hunting | 140,525 | 751,655 | 7,260 | - | 12,194 | 5,573 | 726,628 |
| Agricultural production | 100,992 | 605,066 | 5,808 | - | 11,374 | 4,255 | 583,629 |
| Forestry and logging | 10,850 | 93,761 | *1,452 | - | - | 83 | 91,883 |
| Support activities and fishing, hunting and trapping | 28,683 | 52,828 | - | - | 478 | *1,234 | 51,116 |
| Mining | 36,946 | 15,598,316 | 4,171,916 | - | 123,729 | 555,330 | 10,747,340 |
| Utilities | 7,636 | 12,063,846 | 171,914 | - | 1,254,437 | 666,055 | 9,971,440 |
| Construction | 780,579 | 8,493,781 | 47,620 | - | 93,292 | 36,998 | 8,315,871 |
| Construction of buildings | 235,572 | 5,165,773 | 29,118 | - | 61,628 | 9,293 | 5,065,733 |
| Heavy and civil engineering construction and land subdivision | 73,783 | 1,709,735 | 11,350 | - | 19,175 | 14,967 | 1,664,244 |
| Specialty trade contractors | 471,223 | 1,618,273 | 7,152 | - | 12,488 | 12,738 | 1,585,894 |
| Manufacturing | 279,430 | 157,993,100 | 50,021,975 | 579,570 | 5,185,475 | 1,601,147 | 100,604,933 |
| Food manufacturing | 16,146 | 10,691,294 | 2,669,473 | 8,473 | 116,266 | 16,948 | 7,880,136 |
| Beverage and tobacco product manufacturing | 2,263 | 4,271,023 | 993,595 | - | 16,205 | 7,356 | 3,253,868 |
| Textile mills and textile product mills | 4,897 | 285,772 | 8,928 | - | 5,521 | *587 | 270,737 |
| Apparel manufacturing | 9,402 | 613,661 | 21,966 | 7,419 | 3,154 | *1,478 | 579,644 |
| Leather and allied product manufacturing | 2,141 | 128,218 | *24,445 | - | 2,107 | - | 101,665 |
| Wood product manufacturing | 12,537 | 474,424 | *1,225 | - | 14,712 | 3,219 | 455,268 |
| Paper manufacturing | 3,410 | 3,741,087 | 886,387 | - | 168,957 | 55,110 | 2,630,632 |
| Printing and related support activities | 34,408 | 663,289 | 23,725 | - | 5,583 | 5,678 | 628,304 |
| Petroleum and coal products manufacturing | 1,643 | 49,270,240 | 26,594,375 | - | 553,522 | 119,120 | 22,003,222 |
| Chemical manufacturing | 9,583 | 29,555,132 | 5,573,244 | 452,023 | 1,185,022 | 151,820 | 22,193,023 |
| Plastics and rubber products manufacturing | 12,073 | 1,084,409 | 193,775 | 1,001 | 32,358 | 13,050 | 844,225 |
| Nonmetallic mineral product manufacturing | 8,719 | 2,643,985 | 81,247 | - | 13,974 | 54,896 | 2,493,868 |
| Primary metal manufacturing | 6,911 | 6,011,355 | 1,157,622 | - | 67,000 | 141,863 | 4,645,070 |
| Fabricated metal product manufacturing | 51,360 | 3,938,524 | 6,975 | - | 96,317 | 31,765 | 3,259,359 |
| Machinery manufacturing | 25,382 | 8,356,011 | 1,636,117 | 4,309 | 306,663 | 100,536 | 6,308,387 |
| Computer and electronic product manufacturing | 14,751 | 15,045,035 | 3,975,204 | 1,962 | 1,252,222 | 649,803 | 9,165,843 |
| Electrical equipment, appliance, and component manufacturing | 6,523 | 4,601,187 | 2,435,772 | 2,635 | 441,630 | 135,585 | 1,585,565 |
| Transportation equipment manufacturing | 9,115 | 9,506,782 | 1,386,181 | - | 649,510 | 94,632 | 7,376,458 |
| Furniture and related product manufacturing | 13,155 | 986,534 | 135,634 | 24 | 19,058 | *320 | 831,499 |
| Miscellaneous manufacturing | 12,011 | 6,127,139 | 1,673,979 | 101,725 | 235,669 | 17,584 | 4,098,852 |
| Wholesale and retail trade | 999,869 | 59,577,917 | 4,165,939 | 1,124 | 802,699 | 265,945 | 54,342,219 |
| Wholesale trade | 382,521 | 28,344,857 | 2,615,213 | 1,124 | 386,221 | 221,323 | 25,120,976 |
| Wholesale trade, durable goods | 232,568 | 10,599,576 | 164,360 | 638 | 117,163 | 154,091 | 10,163,323 |
| Wholesale trade, nondurable goods | 134,248 | 17,657,384 | 2,425,727 | 485 | 269,057 | 67,231 | 14,894,883 |
| Electronic markets and agents and brokers | 15,705 | 87,897 | *25,126 | - | - | - | 62,770 |
| Retail trade | 614,925 | 31,233,036 | 1,550,726 | - | 416,470 | 44,622 | 29,221,218 |
| Motor vehicle dealers and parts dealers | 93,994 | 1,472,086 | *18,259 | - | 14,725 | 5,729 | 1,433,392 |
| Furniture and home furnishings stores | 39,554 | 660,051 | 1,734 | - | 2,153 | *87 | 656,078 |
| Electronics and appliance stores | 32,062 | 983,434 | 14,332 | - | 14,523 | *4,036 | 950,544 |
| Building material and garden equipment and supplies dealers | 39,987 | 5,022,116 | *63,822 | - | 32,330 | *1,112 | 4,924,852 |
| Food, beverage, and liquor stores | 93,765 | 2,925,190 | 6,446 | - | 45,931 | *357 | 2,872,455 |
| Health and personal care stores | 40,975 | 2,143,566 | 104,937 | - | 14,200 | *1,831 | 2,022,597 |
| Gasoline stations | 39,423 | 307,424 | 4,318 | - | 4,991 | *1,148 | 296,967 |
| Clothing and clothing accessories stores | 51,364 | 3,703,103 | 145,697 | - | 41,739 | *16,628 | 3,499,039 |
| Sporting goods, hobby, book, and music | 31,776 | 604,497 | 124,485 | - | 4,522 | - | 475,490 |
| General merchandise stores | 10,993 | 10,871,875 | 859,380 | - | 161,599 | 1,221 | 9,849,674 |
| Miscellaneous store retailers | 89,929 | 1,169,640 | *136,674 | - | 8,581 | *5,205 | 1,019,180 |
| Nonstore retailers | 51,103 | 1,370,055 | 70,642 | - | 71,196 | 7,267 | 1,220,950 |
| Wholesale and retail trade not allocable | 2,423 | *25 | - | - | - | - | *25 |
| Transportation and warehousing | 199,912 | 8,607,675 | 473,910 | - | 181,967 | 113,476 | 7,838,302 |
| Air, rail, and water transportation | 14,063 | 3,237,206 | 193,707 | - | 105,790 | 104,865 | 2,942,852 |
| Truck transportation | 106,826 | 1,237,363 | 12,181 | - | 4,300 | 3,484 | 1,217,397 |
| Transit and ground passenger transportation | 26,911 | 85,268 | 2,038 | - | 1,054 | *1,979 | 80,197 |
| Pipeline transportation | 325 | 244,926 | *1,249 | - | 458 | - | 243,220 |
| Other transportation and support activities | 44,463 | 3,644,562 | 274,934 | - | 68,554 | 3,076 | 3,297,997 |
| Warehousing and storage | 7,324 | 158,351 | *801 | - | 830 | *81 | 156,638 |
| Information | 128,343 | 30,961,711 | 3,377,620 | - | 806,407 | 66,310 | 26,711,374 |
| Publishing industries (except Internet) | 37,505 | 10,636,455 | 1,890,151 | - | 275,790 | 7,079 | 8,463,435 |
| Motion picture and sound recording industries | 34,519 | 1,039,651 | 54,334 | - | 27,107 | 25,053 | 933,157 |
| Broadcasting (except Internet) | 6,958 | 3,084,359 | 212,441 | - | 11,391 | 11,088 | 2,849,438 |
| Internet publishing and broadcasting | 6,026 | 255,149 | 194 | - | *9,085 | 1,025 | 244,846 |
| Telecommunications (including paging, cellular, satellite, cable, etc.) | 17,735 | 13,415,368 | 888,112 | - | 267,980 | 11,327 | 12,247,950 |
| Internet service providers, web search portals, and data processing services | 15,634 | 1,957,339 | *293,220 | - | 177,922 | 514 | 1,485,684 |
| Other information services | 9,966 | 573,389 | 39,169 | - | 37,133 | 10,224 | 486,963 |
| Finance and insurance | 249,876 | 80,202,389 | 8,239,631 | - | 2,316,810 | 2,090,818 | 67,544,669 |
| Credit intermediation | 59,634 | 15,665,649 | 433,079 | - | 914,084 | 54,620 | 14,256,493 |
| Securities, commodity contracts, other financial investments, and related activities | 53,284 | 18,828,302 | 3,534,780 | - | 543,146 | 136,059 | 14,614,318 |
| Insurance carriers and related activities | 112,709 | 43,557,414 | 3,884,112 | - | 831,071 | 1,898,717 | 36,940,426 |
| Funds, trusts, and other financial vehicles | 24,249 | 2,151,024 | 307,060 | - | 26,510 | 1,422 | 1,733,432 |
| Real estate and rental and leasing | 655,389 | 5,939,914 | 84,192 | - | 23,262 | 26,823 | 5,799,837 |
| Real estate | 604,284 | 3,820,209 | 11,239 | - | 14,985 | 17,110 | 3,776,876 |
| Rental and leasing services | 50,442 | 1,778,607 | 42,140 | - | 5,459 | 9,713 | 1,721,295 |
| Lessors of nonfinancial intangible assets (except copyrighted works) | 663 | 341,098 | 30,813 | - | *8,818 | - | 301,466 |
| Professional, scientific, and technical services | 813,266 | 6,817,173 | 598,030 | - | 287,966 | 69,661 | 5,861,517 |
| Management of companies (holding companies) | 50,261 | 51,106,083 | 5,659,293 | - | 3,326,947 | 193,115 | 41,788,161 |
| Administrative and support and waste management and remediation services | 267,624 | 3,058,962 | 226,613 | - | 176,677 | 106,914 | 2,548,758 |
| Administrative and support services | 252,645 | 2,373,199 | 226,200 | - | 87,891 | 85,116 | 1,973,991 |
| Waste management and remediation services | 14,979 | 685,763 | 413 | - | 88,786 | 21,798 | 574,767 |
| Educational services | 47,349 | 558,360 | *9,994 | - | 2,025 | 939 | 545,403 |
| Health care and social assistance | 400,591 | 3,877,909 | 94,224 | - | 51,047 | 15,392 | 3,717,247 |
| Offices of health practitioners and outpatient care centers | 327,877 | 957,955 | *11,318 | - | 7,226 | 2,834 | 936,576 |
| Misc. health care and social assistance | 56,138 | 975,327 | 4,716 | - | 8,518 | 1,420 | 960,672 |
| Hospitals, nursing and residential care facilities | 16,576 | 1,944,628 | 78,189 | - | 35,302 | 11,137 | 1,819,999 |
| Arts, entertainment, and recreation | 120,163 | 1,154,388 | 14,154 | - | 14,539 | *4,632 | 1,121,063 |
| Other arts, entertainment, and recreation | 66,599 | 818,726 | 8,030 | - | *686 | - | 810,011 |
| Amusement, gambling, and recreation industries | 53,563 | 335,662 | 6,123 | - | 13,854 | *4,632 | 311,052 |
| Accommodation and food services | 288,783 | 5,481,640 | 778,430 | - | 508,175 | 57,818 | 4,137,217 |
| Accommodation | 31,228 | 1,787,500 | 121,842 | - | 132,587 | 55,379 | 1,477,693 |
| Food services and drinking places | 257,555 | 3,694,140 | 656,589 | - | 375,588 | 2,439 | 2,659,524 |
| Other services | 369,214 | 837,044 | 40,742 | - | 13,988 | *432 | 781,883 |
| Repair and maintenance | 169,884 | 267,365 | *3,615 | - | 4,800 | *44 | 258,906 |
| Personal and laundry services | 153,674 | 503,474 | 37,126 | - | 9,082 | *320 | 456,946 |
| Religious, grantmaking, civic, professional, and similar organizations | 45,656 | 66,205 | *1 | - | *106 | *68 | 66,030 |
| Not allocable | 5,043 | *200 | - | - | - | - | *200 |

Detail may not add to total because of rounding.

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

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

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

Source: Internal Revenue Service, Statistics of Income - 2006, Corporation Income Tax Returns, Publication 16, April 2009.

Corporation Income Tax Returns: Returns of Active Corporations
Tax Credits by Industry, 2005
 (All figures are estimates based on samples--money amounts are in thousands of dollars)

| Industry | Number of Returns | Total income tax before credits [2] | Tax Credits | | | | | Total income tax after credits [3] |
|--------------------------------------------------------------------------------------|-------------------|-------------------------------------|-------------|------------------|------------------------------|------------------|------------------------|------------------------------------|
| | | | Foreign | U.S. Possessions | Nonconventional Source Fuels | General Business | Prior Year minimum tax | |
| All Industries | 5,671,257 | 419,209,279 | 82,051,187 | 883,735 | 3,418,404 | 13,499,478 | 7,134,874 | 312,086,477 |
| Agriculture, forestry, fishing, and hunting | | | | | | | | |
| Agriculture production | 142,439 | 969,072 | 12,078 | 733 | - | - | 5,610 | 935,082 |
| Forestry and logging | 101,263 | 757,984 | 10,309 | 733 | - | - | 14,840 | 728,564 |
| Support activities and fishing, hunting and trapping | 11,176 | 128,686 | 696 | - | - | - | 466 | 127,075 |
| Mining | 30,001 | 82,403 | 1,073 | - | - | - | 284 | 79,443 |
| Utilities | 32,589 | 12,880,276 | 3,836,335 | - | 4,440 | 122,748 | 259,730 | 8,657,023 |
| Construction | 7,536 | 9,581,733 | 96,326 | - | 940,821 | 414,743 | 302,375 | 7,837,467 |
| Construction of buildings | 751,521 | 9,807,183 | 93,552 | [1] | *80,690 | 31,808 | 76,222 | 9,524,912 |
| Heavy and civil engineering construction and land subdivision | 224,109 | 6,737,589 | 54,335 | - | 80,500 | - | 6,929 | 6,547,213 |
| Specialty trade contractors | 73,489 | 1,901,103 | 34,222 | - | *27 | 12,685 | 19,263 | 1,834,906 |
| Manufacturing | 453,923 | 1,168,481 | 4,994 | [1] | *163 | 12,194 | 8,337 | 1,142,793 |
| Food manufacturing | 277,618 | 157,671,750 | 56,553,977 | 868,624 | 641,284 | 5,773,919 | 3,327,102 | 90,506,840 |
| Beverage and tobacco product manufacturing | 14,956 | 11,474,145 | 3,422,360 | 15,196 | 982 | 143,242 | 133,145 | 7,759,221 |
| Textile mills and textile product mills | 2,589 | 5,077,650 | 1,247,587 | 79,959 | - | 19,638 | 18,592 | 3,711,875 |
| Apparel manufacturing | 4,052 | 299,716 | 40,636 | - | - | - | 1,957 | 253,654 |
| Leather and allied product manufacturing | 9,854 | 660,481 | 75,565 | 13,605 | - | - | 2,287 | 568,189 |
| Wood product manufacturing | 2,661 | 102,449 | 15,647 | 5,122 | - | 2,028 | - | 79,652 |
| Paper manufacturing | 14,326 | 801,136 | 48,000 | - | *2,429 | 5,905 | 29,184 | 715,618 |
| Printing and related support activities | 3,577 | 3,814,652 | 1,092,597 | 1,415 | 195,132 | 71,585 | 236,893 | 2,217,028 |
| Petroleum and coal products manufacturing | 32,671 | 659,927 | 17,826 | 2,198 | - | 8,715 | 7,444 | 623,743 |
| Chemical manufacturing | 1,853 | 47,177,476 | 24,741,352 | - | 255,006 | 755,028 | 722,159 | 20,703,931 |
| Plastics and rubber products manufacturing | 9,171 | 30,529,922 | 10,430,043 | 496,296 | - | 1,185,010 | 268,054 | 18,150,515 |
| Nonmetallic mineral product manufacturing | 11,052 | 880,954 | 106,202 | 2,980 | 217 | 23,309 | 13,594 | 734,653 |
| Primary metal manufacturing | 9,153 | 2,321,276 | 99,232 | 2,227 | 166 | 15,919 | 59,570 | 2,144,162 |
| Fabricated metal product manufacturing | 6,534 | 3,654,852 | 674,722 | - | - | 14,789 | 118,510 | 2,846,832 |
| Machinery manufacturing | 54,360 | 4,330,554 | 792,766 | 1,277 | - | 94,929 | 66,110 | 3,375,471 |
| Computer and electronic product manufacturing | 23,242 | 6,888,029 | 1,980,472 | 15,198 | 307 | 305,381 | 111,813 | 4,474,858 |
| Electrical equipment, appliance, and component manufacturing | 14,788 | 16,520,136 | 4,943,672 | 55,509 | - | 1,074,087 | 1,075,127 | 9,371,741 |
| Transportation equipment manufacturing | 8,029 | 4,153,653 | 2,388,844 | 52,130 | 185,250 | 125,041 | 33,083 | 1,369,305 |
| Furniture and related product manufacturing | 10,506 | 12,315,617 | 3,189,977 | 2,426 | - | 1,670,870 | 319,462 | 7,132,882 |
| Miscellaneous manufacturing | 12,126 | 923,518 | 67,740 | 24 | 461 | 21,368 | *2,890 | 831,036 |
| Wholesale and retail trade | 32,119 | 5,085,806 | 1,178,736 | 123,063 | 1,333 | 232,830 | 107,172 | 3,442,473 |
| Wholesale trade | 992,818 | 52,477,473 | 3,306,184 | 8,670 | *12,922 | 696,701 | 606,061 | 47,946,935 |
| Wholesale trade, durable goods | 373,725 | 23,163,998 | 2,341,894 | 5,363 | *10,027 | 376,190 | 430,382 | 20,000,152 |
| Wholesale trade, nondurable goods | 223,679 | 9,317,939 | 442,546 | 3,452 | *446 | 74,230 | 139,266 | 8,657,998 |
| Electronic markets and agents and brokers | 136,139 | 13,751,145 | 1,882,942 | 1,911 | 9,581 | 301,960 | 290,876 | 11,263,874 |
| Retail trade | 13,907 | 94,915 | 16,396 | - | - | - | 239 | 78,279 |
| Motor vehicle dealers and parts dealers | 615,717 | 29,313,467 | 964,299 | 3,307 | 2,895 | 320,511 | 75,679 | 27,946,775 |
| Furniture and home furnishings stores | 93,566 | 1,525,611 | 58,858 | - | - | 11,637 | 7,984 | 1,447,152 |
| Electronics and appliance stores | 42,130 | 729,181 | 3,723 | - | - | 3,474 | 5 | 721,978 |
| Building material and garden equipment and supplies dealers | 31,164 | 1,053,877 | 16,689 | 2,866 | - | 18,200 | *3,224 | 1,012,898 |
| Food, beverage, and liquor stores | 39,946 | 5,397,986 | *178,206 | - | - | 19,146 | *1,830 | 5,198,804 |
| Health and personal care stores | 96,556 | 3,059,073 | 12,148 | - | - | 44,795 | 13,602 | 2,988,528 |
| Gasoline stations | 38,611 | 1,794,260 | *7,855 | - | - | 13,679 | *2,087 | 1,770,839 |
| Clothing and clothing accessories stores | 39,508 | 304,158 | 4,036 | - | - | 6,008 | 13,704 | 280,410 |
| Sporting goods, hobby, book, and music stores | 52,049 | 3,577,061 | 256,466 | [1] | - | 26,232 | *27,635 | 3,266,727 |
| General merchandise stores | 30,589 | 619,560 | 28,504 | - | - | 4,978 | *752 | 585,326 |
| Miscellaneous store retailers | 10,733 | 9,385,641 | 299,586 | 3,307 | - | 154,566 | - | 8,928,182 |
| Nonstore retailers | 91,513 | 1,135,369 | *75,371 | - | 29 | 10,636 | *3,758 | 1,045,576 |
| Wholesale and retail trade not allocable | 50,352 | 731,690 | 22,878 | - | - | 7,161 | 1,098 | 700,554 |
| Transportation and warehousing | 3,375 | *7 | - | - | - | - | *7 | - |
| Air, rail, and water transportation | 187,051 | 7,480,008 | 359,116 | - | 112,023 | 92,297 | 261,355 | 6,655,216 |
| Truck transportation | 12,250 | 2,401,709 | 122,349 | - | 112,019 | 27,891 | 233,342 | 1,906,108 |
| Transit and ground passenger transportation | 100,026 | 1,318,038 | 15,523 | - | - | 8,575 | 11,939 | 1,282,002 |
| Pipeline transportation | 26,105 | 50,218 | 1,667 | - | - | 1,865 | *930 | 45,756 |
| Other transportation and support activities | 410 | 315,332 | *128 | - | - | 375 | 8,830 | 305,998 |
| Warehousing and storage | 40,974 | 3,249,933 | 216,645 | - | 4 | 52,891 | *3,002 | 2,977,390 |
| Information | 7,287 | 144,779 | *2,804 | - | - | 699 | 3,312 | 137,963 |
| Publishing industries (except Internet) | 122,825 | 25,288,105 | 2,883,475 | - | 5,772 | 821,498 | 240,443 | 21,336,917 |
| Motion picture and sound recording industries | 34,068 | 10,412,595 | 1,958,651 | - | 3,417 | 215,773 | 32,768 | 8,201,986 |
| Broadcasting (except Internet) | 31,955 | 446,756 | 19,539 | - | - | *970 | *9,783 | 416,464 |
| Internet publishing and broadcasting | 6,321 | 2,558,736 | 445,439 | - | - | 6,467 | *1,710 | 2,105,119 |
| Telecommunications (including paging, cellular, satellite, cable, etc.) | 6,396 | 264,806 | - | - | - | *6,062 | 340 | 258,404 |
| Internet service providers, web search portals, and data processing services | 17,565 | 9,464,558 | 158,583 | - | 2,355 | 480,843 | 192,440 | 8,630,338 |
| Other information services | 15,850 | 1,545,919 | 270,571 | - | - | 102,269 | *2,203 | 1,170,875 |
| Finance and insurance | 10,670 | 594,735 | 30,693 | - | - | 9,114 | 1,199 | 553,730 |
| Credit intermediation | 242,686 | 66,391,944 | 6,694,733 | 433 | 1,023,597 | 1,914,081 | 1,797,643 | 54,959,137 |
| Securities, commodity contracts, other financial investments, and related activities | 60,399 | 16,511,930 | 488,062 | 428 | 216,139 | 874,623 | 29,463 | 14,900,943 |
| Insurance carriers and related activities | 50,887 | 14,102,998 | 2,508,053 | - | 515,480 | 276,703 | 180,163 | 10,622,599 |
| Funds, trusts, and other financial vehicles | 107,139 | 33,735,128 | 3,257,648 | 4 | 291,978 | 753,261 | 1,585,689 | 27,846,482 |
| Real estate and rental and leasing | 24,261 | 2,041,888 | 440,951 | - | - | 9,495 | *2,328 | 1,589,113 |
| Real estate | 641,947 | 4,559,849 | 53,026 | 441 | *2,106 | 35,293 | 75,306 | 4,393,676 |
| Rental and leasing services | 587,499 | 3,389,522 | 26,015 | 29 | *2,106 | 21,846 | 20,321 | 3,319,206 |
| Lessors of nonfinancial intangible assets (except copyrighted works) | 52,493 | 1,081,425 | 26,331 | 412 | - | 11,282 | 54,985 | 988,414 |
| Professional, scientific, and technical services | 1,954 | 88,901 | *680 | - | - | *2,166 | - | 86,056 |
| Management of companies (holding companies) | 786,275 | 5,578,429 | 463,862 | 255 | [1] | 269,302 | 57,845 | 4,787,165 |
| Administrative and support and waste management and remediation services | 50,921 | 51,747,954 | 6,591,199 | [1] | 333,274 | 2,671,256 | 83,160 | 41,936,262 |
| Administrative and support services | 257,623 | 3,553,314 | 168,725 | - | *140,960 | 87,169 | 52,696 | 3,103,764 |
| Waste management and remediation services | 243,092 | 2,978,440 | 168,408 | - | - | 76,504 | 34,131 | 2,699,397 |
| Educational services | 14,531 | 574,873 | *317 | - | *140,960 | 10,665 | 18,565 | 404,366 |
| Health care and social assistance | 44,885 | 606,785 | 7,513 | - | - | 2,059 | *634 | 596,579 |
| Offices of health practitioners and outpatient care centers | 380,940 | 3,384,578 | 18,122 | 33 | - | 57,355 | 16,977 | 3,292,091 |
| Misc. health care and social assistance | 310,487 | 1,170,700 | *165 | - | - | 6,904 | 4,679 | 1,158,953 |
| Hospitals, nursing and residential care facilities | 52,189 | 812,026 | 5,983 | - | - | 13,845 | 2,138 | 790,059 |
| Arts, entertainment, and recreation | 18,263 | 1,401,852 | 11,974 | 33 | - | 36,606 | 10,161 | 1,343,079 |
| Other arts, entertainment, and recreation | 116,451 | 739,601 | 49,910 | - | - | 20,972 | 22,789 | 645,929 |
| Amusement, gambling, and recreation industries | 63,581 | 391,668 | 8,703 | - | - | 1,430 | *10,231 | 371,304 |
| Accommodation and food services | 52,870 | 347,933 | 41,207 | - | - | 19,542 | *12,558 | 274,625 |
| Accommodation | 287,490 | 5,736,976 | 837,004 | 4,545 | 120,515 | 462,752 | 46,345 | 4,265,816 |
| Food services and drinking places | 33,923 | 2,242,052 | 139,007 | 934 | 120,515 | 116,254 | 29,657 | 1,835,685 |
| Other services | 253,567 | 3,494,924 | 697,997 | 3,611 | - | 346,497 | 16,688 | 2,430,131 |
| Repair and maintenance | 344,877 | 744,251 | 26,049 | - | - | 9,556 | 2,579 | 705,667 |
| Personal and laundry services | 164,366 | 217,128 | *1,281 | - | - | 2,603 | *1,261 | 211,984 |
| Religious, grantmaking, civic, professional, and similar organizations | 140,302 | 478,810 | 24,684 | - | - | 7,342 | *1,209 | 445,575 |
| Not allocable | 40,209 | 48,313 | *85 | - | - | 11 | *109 | 48,107 |
| | 2,764 | - | - | - | - | - | - | - |

Detail may not add to total because of rounding.

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

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

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

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

Source: Internal Revenue Service, Statistics of Income - 2005, Corporation Income Tax Returns, Publication 16, April 2008.

12-Jul-07

Corporation Income Tax Returns: Returns of Active Corporations
Tax Credits by Industry, 2004
 (All figures are estimates based on samples--money amounts are in thousands of dollars)

| Industry | Number of Returns | Total income tax before credits [1] | Tax Credits | | | | | Total income tax after credits [2] |
|--------------------------------------------------------------------------------------|-------------------|-------------------------------------|-------------|------------------|------------------------------|------------------|------------------------|------------------------------------|
| | | | Foreign | U.S. Possessions | Nonconventional Source Fuels | General Business | Prior Year minimum tax | |
| All Industries | 5,557,965 | 299,555,304 | 56,872,180 | 941,968 | 2,725,372 | 10,724,914 | 3,737,618 | 224,435,343 |
| Agriculture, forestry, fishing, and hunting | 141,553 | 825,138 | 11,574 | 200 | - | 8,471 | 3,684 | 801,210 |
| Agricultural production | 101,205 | 646,105 | 11,290 | 200 | - | 8,148 | 3,213 | 623,254 |
| Forestry and logging | 10,683 | 128,811 | - | - | - | 132 | 365 | 128,315 |
| Support activities and fishing, hunting and trapping | 29,665 | 50,222 | 284 | - | - | 191 | *106 | 49,640 |
| Mining | 30,909 | 5,042,652 | 1,434,536 | - | 5,858 | 65,538 | 120,565 | 3,416,154 |
| Utilities | 7,096 | 4,748,806 | 29,961 | - | 575,452 | 74,389 | 47,697 | 4,021,307 |
| Construction | 721,803 | 6,541,911 | 21,828 | - | 85,503 | 22,137 | 31,808 | 6,380,535 |
| Construction of buildings | 217,787 | 4,539,873 | 7,268 | - | 85,603 | 10,906 | 12,000 | 4,424,096 |
| Heavy and civil engineering construction and land subdivision | 74,273 | 1,205,588 | 7,300 | - | - | 9,448 | 8,340 | 1,180,500 |
| Specialty trade contractors | 429,743 | 796,451 | 7,260 | - | - | 1,783 | 11,469 | 775,939 |
| Manufacturing | 281,448 | 103,085,466 | 37,507,987 | 934,376 | 613,023 | 4,292,220 | 1,434,475 | 58,302,629 |
| Food manufacturing | 14,408 | 7,317,869 | 1,988,962 | 9,140 | 25,882 | 97,391 | 28,495 | 5,167,998 |
| Beverage and tobacco product manufacturing | 1,660 | 3,700,976 | 830,576 | 70,277 | - | 6,962 | 3,921 | 2,789,240 |
| Textile mills and textile product mills | 5,020 | 343,194 | 32,816 | - | - | 7,192 | 4,485 | 298,701 |
| Apparel manufacturing | 11,223 | 599,411 | 72,950 | 13,762 | - | 1,723 | 2,542 | 508,435 |
| Leather and allied product manufacturing | 2,191 | 96,154 | 6,897 | 4,713 | - | 2,599 | 638 | 81,308 |
| Wood product manufacturing | 13,773 | 658,922 | 8,307 | - | 2,521 | 5,656 | 15,846 | 626,592 |
| Paper manufacturing | 3,551 | 2,296,111 | 729,797 | 966 | 170,296 | 67,651 | 51,040 | 1,276,362 |
| Printing & related support activities | 33,333 | 586,790 | 12,805 | 939 | 2 | 16,574 | 20,249 | 536,220 |
| Petroleum and coal products manufacturing | 2,031 | 34,688,695 | 18,768,446 | - | 235,347 | 543,350 | 481,442 | 14,660,110 |
| Chemical manufacturing | 8,361 | 18,833,912 | 5,266,855 | 604,919 | - | 907,931 | 102,227 | 11,951,973 |
| Plastics and rubber products manufacturing | 11,922 | 693,064 | 88,928 | 2,424 | - | 15,590 | 5,341 | 580,781 |
| Nonmetallic mineral product manufacturing | 9,532 | 1,274,600 | 58,216 | 652 | 256 | 6,926 | 27,812 | 1,180,737 |
| Primary metal manufacturing | 6,277 | 2,664,717 | 532,454 | - | - | 16,775 | 93,350 | 2,022,139 |
| Fabricated metal product manufacturing | 53,635 | 3,785,734 | 924,006 | 915 | 96 | 98,394 | 37,496 | 2,724,828 |
| Machinery manufacturing | 23,833 | 2,896,757 | 769,534 | 28,712 | 324 | 190,016 | 32,256 | 1,876,914 |
| Computer and electronic product | 16,086 | 9,495,169 | 2,596,704 | 25,262 | - | 1,784,913 | 129,854 | 4,958,435 |
| Electrical equipment, appliance, and component manufacturing | 7,186 | 4,864,739 | 2,771,236 | 54,679 | 176,909 | 176,915 | 346,068 | 1,338,184 |
| Transportation equipment manufacturing | 11,361 | 4,870,007 | 1,619,626 | 2,458 | - | 218,837 | 44,681 | 2,984,405 |
| Furniture and related product manufacturing | 12,376 | 422,335 | 17,330 | 23 | 468 | 9,718 | 342 | 394,455 |
| Miscellaneous manufacturing | 33,690 | 2,996,309 | 412,544 | 114,535 | 922 | 117,106 | 6,389 | 2,344,813 |
| Wholesale and retail trade | 1,001,211 | 42,766,473 | 2,998,378 | 4,968 | *4,288 | 502,034 | 395,843 | 38,860,965 |
| Wholesale trade | 376,069 | 20,166,660 | 2,238,125 | 4,966 | *153 | 282,032 | 354,475 | 17,286,909 |
| Wholesale trade, durable goods | 229,861 | 7,456,070 | 304,381 | 3,610 | *152 | 69,669 | 51,284 | 7,026,974 |
| Wholesale trade, nondurable goods | 135,771 | 12,686,158 | 1,927,573 | 1,356 | 1 | 212,363 | 303,191 | 10,241,675 |
| Electronic markets and agents and brokers | 10,436 | 24,431 | 6,170 | - | - | [1] | - | 18,261 |
| Retail trade | 621,110 | 22,598,725 | 760,226 | - | 4,135 | 220,002 | 41,368 | 21,572,993 |
| Motor vehicle dealers and parts dealers | 93,099 | 1,227,997 | 5,396 | - | - | 6,133 | 5,865 | 1,210,503 |
| Furniture and home furnishings stores | 42,801 | 521,318 | 2,320 | - | - | 1,196 | *181 | 517,622 |
| Electronics and appliance stores | 33,576 | 936,864 | *4,882 | - | 4,135 | 8,670 | *776 | 918,402 |
| Building material and garden equipment and supplies dealers | 39,699 | 3,785,588 | *170,823 | - | - | 13,473 | 463 | 3,600,829 |
| Food, beverage & liquor stores | 95,738 | 1,659,917 | 5,244 | - | - | 34,857 | 18,227 | 1,601,589 |
| Health and personal care stores | 37,337 | 1,392,294 | 24,119 | - | - | 10,989 | 937 | 1,356,249 |
| Gasoline stations | 37,195 | 143,966 | 2,362 | - | - | 3,754 | 10,778 | 127,071 |
| Clothing and clothing accessories stores | 56,949 | 2,637,303 | 118,507 | - | - | 14,288 | *1,112 | 2,503,416 |
| Sporting goods, hobby, book, and music stores | 33,037 | 471,830 | 26,457 | - | - | 2,693 | 531 | 442,149 |
| General merchandise stores | 12,333 | 8,393,029 | 334,978 | - | - | 115,062 | 287 | 7,942,701 |
| Miscellaneous store retailers | 91,005 | 1,010,512 | *43,336 | - | - | 6,244 | 1,122 | 959,810 |
| Nonstore retailers | 48,341 | 416,108 | 21,802 | - | - | 2,662 | 992 | 392,652 |
| Wholesale & retail not allocable | 1,032 | 1,089 | 26 | - | - | - | - | 1,063 |
| Transportation and warehousing | 182,614 | 4,744,118 | 197,531 | - | 64,197 | 43,412 | 58,386 | 4,380,591 |
| Air, rail, and water transportation | 13,756 | 944,296 | 21,985 | - | 64,190 | 6,922 | 43,240 | 807,959 |
| Truck transportation | 96,839 | 773,213 | 31,211 | - | - | 4,405 | 4,462 | 733,136 |
| Transit and ground passenger transportation | 25,969 | 37,414 | 1,172 | - | - | 97 | *1,925 | 34,219 |
| Pipeline transportation | 430 | 253,793 | 51 | - | - | 447 | 6,654 | 246,542 |
| Other transportation and support activities | 38,330 | 2,656,816 | 141,144 | - | 4 | 30,824 | 1,052 | 2,483,792 |
| Warehousing and storage | 7,289 | 78,586 | 1,968 | - | 3 | 718 | *1,053 | 74,843 |
| Information | 123,862 | 17,823,432 | 2,757,578 | 4 | 4,057 | 925,921 | 27,393 | 14,108,478 |
| Publishing industries (except Internet) | 35,741 | 8,184,804 | 1,734,176 | 4 | 2,704 | 254,642 | 19,865 | 6,173,412 |
| Motion picture and sound recording industries | 34,387 | 1,259,072 | 58,258 | - | - | 5,039 | 1,031 | 1,194,745 |
| Broadcasting (except Internet) | 6,524 | 1,729,762 | 278,804 | - | 1 | 16,607 | 1,469 | 1,432,881 |
| Internet publishing and broadcasting | 4,163 | 299,345 | 933 | - | - | 9,191 | *141 | 289,080 |
| Telecommunications (including paging, cellular, satellite, cable, etc.) | 18,655 | 4,367,266 | 89,725 | - | 1,352 | 575,193 | 4,373 | 3,696,624 |
| Internet service providers, web search portals, and data processing services | 15,754 | 1,491,165 | 542,812 | - | - | 54,546 | 105 | 893,701 |
| Other information services | 8,637 | 492,017 | 52,871 | - | - | 10,703 | 409 | 428,035 |
| Finance and insurance | 239,011 | 58,328,865 | 5,639,027 | 5 | 946,112 | 2,086,787 | 1,429,879 | 48,224,782 |
| Credit intermediation | 58,322 | 17,220,420 | 321,093 | [3] | *158,844 | 1,329,296 | 35,613 | 15,373,700 |
| Securities, commodity contracts, other financial investments, and related activities | 50,434 | 8,384,106 | 1,660,101 | - | 471,791 | 69,578 | 11,188 | 6,171,447 |
| Insurance carriers and related activities | 104,077 | 30,720,717 | 3,161,679 | 4 | 315,476 | 673,747 | 1,377,888 | 25,191,724 |
| Funds, trusts, and other financial vehicles | 26,179 | 2,003,422 | 496,154 | - | - | 14,166 | 5,190 | 1,487,912 |
| Real estate and rental and leasing | 603,769 | 3,002,951 | 21,196 | 601 | *1,901 | 19,079 | 32,811 | 2,926,851 |
| Real estate | 551,634 | 2,521,011 | 13,542 | 120 | *1,901 | 16,013 | 24,114 | 2,465,321 |
| Rental and leasing services | 51,001 | 403,544 | 7,105 | 481 | - | 2,223 | 8,697 | 384,527 |
| Lessors of nonfinancial intangible assets (except copyrighted works) | 1,154 | 78,395 | 549 | - | - | 843 | - | 77,003 |
| Professional, scientific, and technical services | 779,510 | 4,618,196 | 469,211 | 403 | 659 | 151,308 | 16,649 | 3,979,966 |
| Management of companies (holding companies) | 49,800 | 38,654,549 | 4,733,808 | - | 259,732 | 2,074,302 | 72,507 | 31,399,638 |
| Administrative and support and waste management and remediation services | 245,725 | 1,876,213 | 244,487 | - | 88,806 | 66,078 | 13,290 | 1,463,551 |
| Administrative and support services | 233,592 | 1,543,148 | 243,726 | - | - | 65,319 | 6,788 | 1,227,316 |
| Waste management and remediation services | 12,132 | 333,065 | 761 | - | 88,806 | 759 | 6,502 | 236,236 |
| Educational services | 43,956 | 471,540 | 7,245 | - | - | 1,312 | *856 | 462,127 |
| Health care and social assistance | 370,384 | 2,547,764 | 16,417 | 175 | - | 35,439 | 17,310 | 2,478,422 |
| Offices of health practitioners and outpatient care centers | 302,080 | 681,264 | 10 | - | - | 3,224 | 5,942 | 672,087 |
| Misc. health care and social assistance | 49,619 | 701,196 | 16,031 | - | - | 9,048 | 1,559 | 674,557 |
| Hospitals, nursing and residential care facilities | 18,685 | 1,165,305 | 376 | 175 | - | 23,167 | 9,809 | 1,131,778 |
| Arts, entertainment, and recreation | 118,854 | 420,860 | 49,734 | - | - | 1,971 | 9,518 | 359,637 |
| Other arts, entertainment, and recreation | 62,139 | 226,448 | 6,213 | - | - | 511 | 8,340 | 211,383 |
| Amusement, gambling, and recreation | 56,716 | 194,412 | *43,521 | - | - | 1,460 | 1,177 | 148,254 |
| Accommodation and food services | 280,517 | 3,486,686 | 695,672 | 1,238 | 75,685 | 347,831 | 22,059 | 2,344,171 |
| Accommodation | 36,553 | 1,404,523 | 138,200 | 1,238 | 75,685 | 65,470 | 6,481 | 1,117,448 |
| Food services and drinking places | 243,964 | 2,082,163 | 557,472 | - | - | 282,361 | 15,608 | 1,226,723 |
| Other services | 332,662 | 568,422 | 36,010 | - | - | 6,687 | 2,856 | 522,868 |
| Repair and maintenance | 159,681 | 148,522 | *1,525 | - | - | 646 | - | 146,351 |
| Personal and laundry services | 133,600 | 364,284 | 34,033 | - | - | 5,996 | 1,894 | 322,360 |
| Religious, grantmaking, civic, professional, & similar organizations | 39,382 | 55,616 | 452 | - | - | 45 | *962 | 54,157 |
| Not allocable | 3,262 | 1,462 | - | - | - | - | - | 1,462 |

Detail may not add to total because of rounding.

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

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

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

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

Source: Internal Revenue Service, Statistics of Income - 2004, Corporation Income Tax Returns, Publication 16, April 2007.

Corporation Income Tax Returns: Returns of Active Corporations
Tax Credits by Industry, 2003
 (All figures are estimates based on samples—money amounts are in thousands of dollars)

| Industry | Number of Returns | Total income tax before credits [1] | Tax Credits | | | | | Total income tax after credits [2] |
|-----------------------------------------------------------------------------------------------------|-------------------|-------------------------------------|-------------|------------------|------------------------------|------------------|------------------------|------------------------------------|
| | | | Foreign | U.S. Possessions | Nonconventional Source Fuels | General Business | Prior Year minimum tax | |
| All Industries | 5,401,237 | 243,822,946 | 50,033,590 | 1,081,674 | 2,104,097 | 9,627,908 | 3,355,062 | 177,517,404 |
| Agriculture, forestry, fishing, and hunting | 143,019 | 644,189 | 29,878 | 1,365 | 6 | 8,001 | 12,055 | 592,886 |
| Agricultural production | 100,571 | 524,965 | 29,859 | 1,365 | - | 6,604 | 10,891 | 476,240 |
| Forestry and logging | 10,765 | 70,764 | 9 | - | - | 469 | 682 | 69,604 |
| Support activities and fishing, hunting and trapping | 31,683 | 48,461 | 10 | - | - | 928 | 482 | 47,041 |
| Mining | 30,252 | 3,547,275 | 1,256,448 | - | 9,524 | 78,716 | 172,231 | 2,030,356 |
| Utilities | 8,504 | 4,565,498 | 54,315 | - | 686,182 | 299,519 | 23,410 | 3,502,071 |
| Construction | 676,120 | 4,598,022 | 24,456 | - | 61,316 | 20,174 | 20,119 | 4,471,956 |
| Construction of buildings | 193,545 | 3,000,654 | 5,926 | - | 61,204 | 6,001 | 4,228 | 2,923,294 |
| Heavy and civil engineering construction and land subdivision | 77,096 | 955,066 | 7,559 | - | - | 13,072 | 8,391 | 926,042 |
| Specialty trade contractors | 405,480 | 642,302 | 10,971 | - | 112 | 1,100 | 7,499 | 622,619 |
| Manufacturing | 281,239 | 82,534,697 | 33,105,169 | 1,045,253 | 377,304 | 3,890,177 | 1,276,669 | 42,840,125 |
| Food manufacturing | 15,140 | 7,246,042 | 2,062,672 | 26,548 | 31,891 | 92,475 | 42,658 | 4,989,799 |
| Beverage and tobacco product manufacturing | 1,921 | 3,822,287 | 1,165,820 | 110,711 | 28 | 5,056 | 9,152 | 2,531,520 |
| Textile mills and textile product mills | 3,462 | 3,928,150 | 71,520 | - | - | 38,303 | 4,729 | 3,793,599 |
| Apparel manufacturing | 11,469 | 565,421 | 49,997 | 21,659 | - | 2,394 | 188 | 491,192 |
| Leather and allied product manufacturing | 1,987 | 68,066 | 7,845 | 4,550 | - | 1,690 | 237 | 53,744 |
| Wood product manufacturing | 14,775 | 389,334 | 80,688 | - | 4,487 | 5,410 | 3,113 | 295,636 |
| Paper manufacturing | 3,399 | 1,397,783 | 583,705 | 2,700 | 114,862 | 98,095 | 40,264 | 558,156 |
| Printing & related support activities | 32,676 | 487,929 | 13,435 | 2,191 | [3] | 26,091 | 10,415 | 435,797 |
| Petroleum and coal products manufacturing | 1,599 | 20,462,819 | 13,455,269 | - | 96,496 | 559,359 | 670,327 | 5,681,368 |
| Chemical and allied product manufacturing | 10,034 | 20,433,946 | 7,714,289 | 632,609 | 672 | 1,724,868 | 41,171 | 10,320,337 |
| Plastics and rubber products manufacturing | 11,266 | 650,280 | 112,795 | 4,949 | - | 13,067 | 7,670 | 511,800 |
| Nonmetallic mineral product manufacturing | 10,013 | 780,729 | 20,354 | 663 | 321 | 4,580 | 12,744 | 742,067 |
| Primary metal manufacturing | 6,713 | 689,486 | 379,983 | - | 1 | 3,680 | 4,433 | 301,389 |
| Fabricated metal product manufacturing | 53,789 | 2,476,357 | 611,744 | 1,582 | - | 75,464 | 6,382 | 1,781,185 |
| Machinery manufacturing | 21,971 | 2,017,955 | 830,719 | 16,807 | 45 | 100,618 | 17,260 | 1,052,507 |
| Computer and electronic product | 15,146 | 7,784,801 | 2,873,389 | 59,687 | - | 679,301 | 39,541 | 4,132,683 |
| Electrical equipment, appliance, and component manufacturing | 7,132 | 2,414,890 | 945,777 | 59,626 | 126,709 | 203,727 | 331,246 | 747,805 |
| Transportation equipment manufacturing | 11,268 | 3,663,428 | 1,552,743 | 2,117 | - | 135,597 | 20,728 | 1,952,243 |
| Furniture & related product manufacturing | 12,340 | 403,241 | 20,459 | 24 | 460 | 8,751 | 360 | 373,187 |
| Miscellaneous manufacturing | 35,137 | 2,851,755 | 531,967 | 98,832 | 1,331 | 111,662 | 14,052 | 2,093,911 |
| Wholesale and retail trade | 975,011 | 32,526,691 | 1,840,573 | 27,499 | 44,929 | 244,036 | 244,036 | 29,692,890 |
| Wholesale trade | 366,150 | 12,616,152 | 1,390,890 | 8,634 | 1,218 | 237,354 | 203,759 | 10,774,144 |
| Wholesale trade, durable goods | 220,212 | 4,888,564 | 121,992 | 7,755 | *190 | 62,460 | 39,028 | 4,656,987 |
| Wholesale trade, nondurable goods | 138,606 | 7,723,509 | 1,268,898 | 879 | 1,028 | 174,892 | 164,732 | 6,113,080 |
| Electronic markets and agents and brokers | 7,333 | 4,079 | - | - | - | 2 | - | *4,078 |
| Retail trade | 604,994 | 19,636,728 | 449,683 | 18,865 | 3,711 | 209,258 | 40,277 | 18,914,934 |
| Motor vehicle dealers and parts dealers | 90,971 | 1,071,062 | 8,715 | - | - | 5,057 | 11,058 | 1,046,232 |
| Furniture and home furnishings stores | 38,666 | 424,006 | 365 | - | - | 1,222 | 746 | 422,272 |
| Electronics and appliance stores | 34,785 | 534,762 | *19,376 | - | 3,711 | 10,536 | 99 | 501,041 |
| Building material and garden equipment and supplies dealers | 39,096 | 2,732,930 | *10,720 | - | - | 10,959 | *516 | 2,710,735 |
| Food, beverage & liquor stores | 90,892 | 5,364,629 | 15,249 | - | - | 35,232 | 4,066 | 1,504,437 |
| Health and personal care stores | 34,994 | 5,497,008 | *1,697 | - | - | 11,545 | 94 | 1,390,596 |
| Gasoline stations | 34,717 | 1,050,395 | 1,817 | - | - | 5,855 | 8,647 | 132,358 |
| Clothing and clothing accessories stores | 53,269 | 5,771,457 | 98,711 | - | - | 14,511 | 5,317 | 2,112,984 |
| Sporting goods, hobby, book, and music stores | 34,259 | 1,014,067 | 10,315 | - | - | 3,881 | 824 | 318,956 |
| General merchandise stores | 11,118 | 21,181,017 | 202,450 | 18,796 | - | 104,085 | 155 | 7,661,893 |
| Miscellaneous store retailers | 99,490 | 2,008,508 | *58,646 | 69 | - | 3,457 | *8,952 | 623,204 |
| Nonstore retailers | 42,739 | -1,075,966 | 21,623 | - | - | 2,917 | *402 | 490,226 |
| Wholesale & retail not allocable | 3,866 | -105,324 | - | - | - | - | - | *3,812 |
| Transportation and warehousing | 182,881 | 3,165,216 | 195,005 | - | 17,680 | 36,899 | 175,324 | 2,740,308 |
| Air, rail, and water transportation | 13,239 | 650,175 | 48,641 | - | 17,680 | 5,432 | 139,189 | 439,232 |
| Truck transportation | 96,319 | 515,578 | 15,859 | - | - | 7,090 | 32,432 | 460,196 |
| Transit and ground passenger transportation | 25,396 | 21,494 | - | - | - | 183 | *214 | 21,097 |
| Pipeline transportation | 463 | 199,882 | 13,642 | - | - | 246 | 1,721 | 183,274 |
| Other transportation & support activities | 41,012 | 1,718,328 | 116,218 | - | - | 23,397 | 1,550 | 1,571,163 |
| Warehousing and storage | 6,452 | 80,759 | 645 | - | - | 51 | 219 | 69,346 |
| Information | 119,875 | 39,894,874 | 2,383,619 | 11 | 3,826 | 860,774 | 482,313 | 10,295,637 |
| Publishing industries | 33,341 | 22,663,125 | 1,763,883 | 11 | 2,549 | 721,382 | 272,113 | 5,176,964 |
| Motion picture and sound recording industries | 34,073 | 2,907,229 | 62,697 | - | - | 5,919 | 5,653 | 949,048 |
| Broadcasting (except internet) | 7,565 | 1,905,565 | 228,974 | - | 3 | 14,282 | *6,831 | 420,248 |
| Internet publishing and broadcasting | 3,350 | *32,935 | 82 | - | - | 1,486 | - | 9,508 |
| cellular, satellite, cable and other program distribution, resellers, and other telecommunications) | 18,213 | 8,976,049 | 251,917 | - | 1,274 | 97,489 | 197,682 | 2,630,606 |
| Internet service providers, web search portals, and data processing services | 13,548 | 2,081,029 | 7,048 | - | - | 12,703 | 22 | 722,442 |
| Other information services | 9,785 | 1,328,942 | 69,018 | - | - | 7,512 | 12 | 386,821 |
| Finance and insurance | 234,746 | 52,991,696 | 5,524,743 | 526 | 670,748 | 1,777,713 | 799,997 | 44,306,591 |
| Credit intermediation | 60,072 | 18,026,012 | 286,232 | 526 | *149,265 | 1,130,800 | 12,048 | 16,445,897 |
| Securities, commodity contracts, other financial investments, and related activities | 46,693 | 7,543,404 | 1,633,952 | - | 326,954 | 68,419 | 27,976 | 5,486,102 |
| Insurance carriers and related activities | 102,074 | 25,735,883 | 3,236,858 | - | 194,529 | 555,534 | 668,294 | 21,080,534 |
| Funds, trusts, and other financial vehicles | 25,907 | 1,686,398 | 367,700 | - | - | 22,960 | 1,679 | 1,294,058 |
| Real estate and rental and leasing | 577,400 | 2,370,340 | 16,772 | 434 | *4,581 | 18,684 | 21,833 | 2,308,035 |
| Real estate | 525,025 | 1,990,833 | 11,574 | 51 | *4,581 | 14,849 | 7,099 | 1,952,678 |
| Rental and leasing services | 50,900 | 327,155 | 4,705 | 383 | - | 3,573 | 14,657 | 303,838 |
| Lessors of nonfinancial intangible assets | 1,475 | 52,352 | 493 | - | - | 262 | 78 | 51,519 |
| Professional, scientific, and technical services | 760,087 | 3,671,651 | 457,680 | 738 | 1 | 133,033 | 13,359 | 3,066,840 |
| Management of companies (holding companies) | 46,887 | 32,182,303 | 4,389,209 | - | 166,745 | 1,701,346 | 149,243 | 25,674,080 |
| Administrative and support and waste management and remediation services | 242,904 | 1,304,340 | 142,807 | - | 28,110 | 37,533 | 3,668 | 1,092,221 |
| Administrative and support services | 230,801 | 1,143,037 | 142,169 | - | - | 36,374 | 1,155 | 963,339 |
| Waste management & remediation services | 12,104 | 161,303 | *639 | - | 28,110 | 1,159 | 2,513 | 128,882 |
| Educational services | 44,059 | 341,140 | *8,492 | - | - | 896 | 310 | 331,442 |
| Health care and social assistance | 354,603 | 2,137,289 | 5,997 | - | 864 | 32,829 | 10,168 | 2,087,431 |
| Offices of health practitioners and outpatient care centers | 287,212 | 813,116 | 3 | - | - | 3,588 | 1,396 | 808,129 |
| Misc. health care and social assistance | 50,015 | 624,107 | 5,137 | - | - | 4,734 | 6,236 | 608,000 |
| Hospitals, nursing and residential care facilities | 17,376 | 700,066 | 858 | - | 864 | 24,506 | 2,536 | 671,302 |
| Arts, entertainment, and recreation | 110,119 | 299,303 | 40,850 | - | - | 2,542 | 3,324 | 252,586 |
| Other arts, entertainment, and recreation | 57,648 | 171,872 | 7,967 | - | - | 770 | 2,707 | 160,428 |
| Amusement, gambling, and recreation | 52,471 | 127,431 | 32,883 | - | - | 1,772 | 617 | 92,158 |
| Accommodation and food services | 278,722 | 2,509,150 | 406,822 | 5,849 | 72,280 | 278,130 | 35,343 | 1,711,725 |
| Accommodation | 35,608 | 697,816 | 39,522 | 1,246 | 72,280 | 26,912 | 28,299 | 529,569 |
| Food services and drinking places | 242,914 | 1,811,334 | 366,300 | 4,603 | - | 251,220 | 7,045 | 1,182,166 |
| Other services | 329,336 | 677,787 | 151,754 | - | - | 4,331 | 1,661 | 520,041 |
| Repair and maintenance | 158,731 | 152,227 | *368 | - | - | 1,174 | *489 | 150,195 |
| Personal and laundry services | 134,955 | 480,749 | 151,293 | - | - | 3,145 | 787 | 325,524 |
| Religious, grantmaking, civic, professional, & similar organizations | 35,650 | 44,811 | 92 | - | - | 11 | *386 | 44,321 |
| Not allocable | 5,473 | *182 | - | - | - | - | - | *182 |

Detail may not add to total because of rounding.

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

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

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

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

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

Corporation Income Tax Returns: Returns of Active Corporations
Tax Credits by Industry, 2002
 (All figures are estimates based on samples--money amounts are in thousands of dollars)

| Industry | Number of Returns | Total income tax before credits [1] | Tax Credits | | | | | Prior Year minimum tax | Total income tax after credits [2] |
|---------------------------------------------------------------------------------|-------------------|-------------------------------------|-------------|------------------|------------------------------|------------------|-----------|------------------------|------------------------------------|
| | | | Foreign | U.S. Possessions | Nonconventional Source Fuels | General Business | | | |
| All Industries | 5,266,607 | 209,691,130 | 42,021,526 | 1,191,217 | 2,189,943 | 8,561,641 | 2,027,542 | 153,612,870 | |
| Agriculture, forestry, fishing, and hunting | 140,223 | 403,902 | 3,256 | 777 | *337 | 3,800 | 8,788 | 386,944 | |
| Agricultural production | 101,066 | 328,730 | 3,075 | 703 | - | 2,652 | 8,498 | 313,839 | |
| Forestry and logging | 11,527 | 16,197 | 175 | - | *313 | 372 | 47 | 15,290 | |
| Support activities and fishing, hunting and trapping | 27,631 | 58,915 | 6 | 74 | - | 776 | *243 | 57,815 | |
| Mining | 30,287 | 2,087,504 | 928,046 | - | 70,451 | 49,386 | 29,518 | 1,010,103 | |
| Utilities | 7,863 | 6,504,039 | 176,663 | - | 733,045 | 254,783 | 43,327 | 5,296,222 | |
| Construction | 648,535 | 4,221,133 | 17,102 | - | 28,002 | 16,181 | 55,402 | 4,104,446 | |
| Construction of buildings | 191,551 | 2,470,061 | 3,157 | - | 27,605 | 13,513 | 33,709 | 2,392,078 | |
| Heavy and civil engineering construction and land subdivision | 74,056 | 975,699 | 9,104 | - | 252 | 1,438 | 7,053 | 957,852 | |
| Specialty trade contractors | 382,929 | 775,372 | 4,842 | - | 145 | 1,230 | 14,640 | 754,516 | |
| Manufacturing | 280,185 | 68,531,196 | 29,026,882 | 1,156,666 | 367,058 | 3,068,987 | 505,255 | 34,400,275 | |
| Food manufacturing | 12,965 | 4,047,307 | 1,224,774 | 28,990 | 34,876 | 62,352 | 38,505 | 2,657,809 | |
| Beverage and tobacco product manufacturing | 1,763 | 7,521,821 | 1,863,305 | 156,413 | 2,316 | 27,042 | 8,039 | 5,464,707 | |
| Textile mills and textile product mills | 4,601 | 231,427 | 23,821 | - | - | 6,982 | 23,111 | 192,669 | |
| Apparel manufacturing | 12,623 | 680,585 | 75,455 | 49,906 | - | 2,059 | *3,427 | 549,737 | |
| Leather and allied product manufacturing | 1,685 | 62,813 | 5,502 | 4,394 | - | 699 | 50 | 52,167 | |
| Wood product manufacturing | 13,950 | 312,414 | 797 | - | 709 | 2,363 | 1,395 | 307,151 | |
| Paper manufacturing | 2,998 | 1,237,462 | 551,205 | 4,356 | 39,803 | 46,836 | 25,635 | 569,627 | |
| Printing & related support activities | 32,282 | 496,780 | 10,080 | 2,067 | - | 13,802 | 17,413 | 453,419 | |
| Petroleum and coal products manufacturing | 2,893 | 10,114,943 | 8,562,499 | - | 130,289 | 202,523 | 31,531 | 1,188,102 | |
| Chemical manufacturing | 11,251 | 17,137,650 | 6,212,365 | 655,733 | 973 | 706,858 | 6,982 | 9,538,610 | |
| Plastics and rubber products manufacturing | 13,476 | 656,732 | 67,009 | 5,714 | - | 14,502 | 5,600 | 563,908 | |
| Nonmetallic mineral product manufacturing | 7,977 | 723,736 | 59,258 | 1,613 | 2,196 | 3,863 | 10,011 | 646,794 | |
| Primary metal manufacturing | 6,239 | 722,495 | 227,695 | - | 2,853 | 5,712 | 3,658 | 482,576 | |
| Fabricated metal product manufacturing | 52,856 | 2,574,636 | 655,794 | 2,040 | 1,607 | 56,123 | 10,517 | 1,848,555 | |
| Machinery manufacturing | 24,128 | 2,367,760 | 1,105,653 | 25,313 | - | 113,151 | 7,059 | 1,116,584 | |
| Computer and electronic product | 14,374 | 7,364,600 | 4,888,431 | 57,609 | 1 | 327,912 | 51,452 | 2,039,194 | |
| Electrical equipment, appliance, and component manufacturing | 8,801 | 2,576,163 | 1,431,424 | 62,728 | 149,667 | 228,418 | 4,529 | 699,397 | |
| Transportation equipment manufacturing | 8,882 | 6,573,347 | 1,578,735 | 2,844 | - | 1,107,532 | 244,116 | 3,634,045 | |
| Furniture & related product manufacturing | 11,801 | 439,358 | 32,685 | 308 | 434 | 5,791 | 233 | 399,907 | |
| Miscellaneous manufacturing | 34,643 | 2,689,166 | 450,393 | 96,339 | 1,333 | 134,466 | 11,018 | 1,995,317 | |
| Wholesale and retail trade | 964,523 | 27,469,057 | 1,289,041 | 24,133 | 29,413 | 372,993 | 184,611 | 25,568,842 | |
| Wholesale trade | 359,905 | 10,686,293 | 907,729 | 4,484 | 26,835 | 185,631 | 149,825 | 9,411,755 | |
| Wholesale trade, durable goods | 219,433 | 4,732,006 | 204,131 | 3,199 | *973 | 33,732 | 43,266 | 4,446,682 | |
| Wholesale trade, nondurable goods | 139,114 | 5,954,271 | 703,598 | 1,285 | 25,862 | 151,900 | 106,559 | 4,965,068 | |
| Electronic markets and agents and brokers | *1,358 | *6 | - | - | - | - | - | *6 | |
| Retail trade | 601,268 | 16,779,804 | 381,311 | 19,649 | 2,578 | 187,360 | 34,786 | 16,154,119 | |
| Motor vehicle dealers and parts dealers | 89,312 | 1,168,563 | 32,305 | - | - | 3,017 | 5,974 | 1,127,538 | |
| Furniture and home furnishings stores | 42,078 | 487,410 | 21,800 | - | - | 1,312 | 222 | 464,075 | |
| Electronics and appliance stores | 28,932 | 667,643 | 138 | - | 2,566 | 9,235 | 67 | 655,637 | |
| Building material and garden equipment and supplies dealers | 43,258 | 2,354,877 | *13,421 | 1 | - | 9,440 | *490 | 2,331,525 | |
| Food, beverage & liquor stores | 86,006 | 2,078,614 | 808 | - | - | 30,579 | 3,415 | 2,043,813 | |
| Health and personal care stores | 35,909 | 1,097,345 | *5,279 | - | 6 | 12,370 | *864 | 1,078,826 | |
| Gasoline stations | 36,382 | 61,548 | 456 | - | - | 2,630 | 247 | 58,209 | |
| Clothing and clothing accessories stores | 52,089 | 1,755,815 | 148,460 | - | - | 14,824 | *11,437 | 1,581,094 | |
| Sporting goods, hobby, book, and music stores | 34,676 | 351,307 | 8,729 | - | - | 1,835 | 441 | 340,302 | |
| General merchandise stores | 11,077 | 5,525,126 | 50,940 | 19,591 | - | 93,935 | 684 | 5,359,976 | |
| Miscellaneous store retailers | 98,391 | 650,291 | *54,592 | 56 | - | 4,968 | 10,193 | 580,481 | |
| Nonstore retailers | 42,556 | 581,266 | 44,652 | - | - | 3,216 | 754 | 532,643 | |
| Wholesale & retail not allocable | 3,350 | *2,970 | - | - | - | 1 | - | *2,969 | |
| Transportation and warehousing | 177,745 | 2,915,569 | 113,056 | - | 23,748 | 29,911 | 23,859 | 2,725,985 | |
| Air, rail, and water transportation | 12,202 | 583,826 | 23,894 | - | 22,376 | *2,627 | 10,921 | 524,008 | |
| Truck transportation | 90,938 | 393,386 | 9,104 | - | - | 3,892 | 10,012 | 370,379 | |
| Transit and ground passenger transportation | 27,680 | 25,513 | - | - | - | *101 | 172 | 25,239 | |
| Pipeline transportation | 342 | 206,261 | 1,550 | - | 1,372 | 600 | 594 | 202,146 | |
| Other transportation & support activities | 39,609 | 1,636,480 | 76,852 | - | - | 21,412 | 891 | 1,537,326 | |
| Warehousing and storage | 6,975 | 70,103 | 1,657 | - | - | 279 | 1,269 | 66,898 | |
| Information | 120,271 | 12,104,214 | 2,686,393 | 10 | 4,744 | 1,453,157 | 164,270 | 7,795,636 | |
| Publishing industries | 37,429 | 6,642,826 | 1,556,494 | 10 | 2,365 | 1,286,488 | 8,454 | 3,789,015 | |
| Motion picture and sound recording industries | 33,318 | 891,961 | 154,809 | - | - | 4,486 | *143,448 | 589,217 | |
| Broadcasting radio and television, cable networks, and program distribution | 6,772 | 594,116 | *367,804 | - | - | *19,734 | 2,395 | 204,180 | |
| Internet publishing and broadcasting | 3,137 | 4,372 | 1,762 | - | - | - | - | 2,610 | |
| Telecommunications | 17,998 | 2,721,181 | 453,528 | - | 2,380 | 95,685 | 9,044 | 2,160,543 | |
| Internet service providers, web search portals, and data processing services | 13,710 | 895,238 | 118,356 | - | - | 38,561 | 71 | 738,250 | |
| Other information services | 7,908 | 354,521 | 33,640 | - | - | 8,203 | 857 | 311,821 | |
| Finance and insurance | 224,352 | 41,867,335 | 3,187,685 | 687 | 614,900 | 1,455,274 | 506,903 | 36,100,698 | |
| Credit intermediation | 54,554 | 18,161,082 | 183,879 | 687 | *103,169 | 216,374 | 216,374 | 16,664,505 | |
| Securities, commodity contracts, and other financial investments | 47,010 | 6,356,377 | 1,569,065 | [3] | 325,633 | 52,015 | 1,551 | 4,408,113 | |
| Insurance carriers and related activities | 102,519 | 16,119,761 | 1,149,636 | - | 186,098 | 387,644 | 286,611 | 14,109,771 | |
| Other financial vehicles and other investment companies | 20,269 | 1,230,114 | 285,105 | - | - | 24,335 | *2,366 | 918,309 | |
| Real estate and rental and leasing | 570,539 | 2,012,011 | 16,096 | 495 | *1,864 | 20,248 | 15,403 | 1,958,106 | |
| Real estate | 516,201 | 1,762,183 | 14,184 | 32 | *1,614 | 18,755 | 8,417 | 1,719,181 | |
| Rental and leasing services | 53,197 | 186,602 | 1,543 | 463 | - | 1,382 | 6,866 | 176,349 | |
| Lessors of nonfinancial intangible assets | 1,242 | 63,226 | 368 | - | 50 | 111 | 120 | 62,576 | |
| Professional, scientific, and technical services | 736,005 | 3,769,108 | 417,743 | 2,907 | 65 | 124,617 | 32,459 | 3,191,317 | |
| Management of companies (holding companies) | 48,053 | 30,444,748 | 3,488,187 | - | 184,106 | 1,409,422 | 378,577 | 24,905,354 | |
| Administrative and support and waste management and remediation services | 231,412 | 1,605,012 | 120,456 | - | 42,216 | 9,750 | 1,393,675 | 1,393,675 | |
| Administrative and support services | 217,917 | 1,263,468 | 119,318 | - | - | 36,247 | 9,576 | 1,098,327 | |
| Waste management & remediation services | 13,494 | 341,544 | *1,139 | - | 42,216 | 2,667 | 175 | 295,348 | |
| Educational services | 41,317 | 264,236 | *13,982 | - | - | 807 | 874 | 248,573 | |
| Health care and social assistance | 334,305 | 2,059,337 | 5,799 | - | 5,541 | 26,265 | 10,458 | 2,011,275 | |
| Offices of health practitioners and outpatient care centers | 270,966 | 432,350 | 7 | - | 2 | 3,025 | 2,681 | 426,635 | |
| Misc. health care and social assistance | 47,058 | 447,602 | 2,155 | - | - | 8,145 | 6,204 | 431,088 | |
| Hospitals, nursing and residential care facilities | 16,281 | 1,179,385 | 3,637 | - | 5,539 | 15,095 | 1,573 | 1,153,541 | |
| Arts, entertainment, and recreation | 110,609 | 349,418 | 43,182 | - | - | 3,871 | 8,252 | 294,113 | |
| Other arts, entertainment, and recreation | 57,739 | 176,120 | 7,800 | - | - | 1,527 | 4,633 | 162,160 | |
| Amusement, gambling, and recreation | 52,871 | 173,298 | 35,382 | - | - | 2,344 | *3,619 | 131,953 | |
| Accommodation and food services | 271,527 | 2,567,514 | 457,093 | 5,543 | *84,494 | 230,811 | 49,132 | 1,740,440 | |
| Accommodation | 33,996 | 895,244 | 40,569 | 961 | 84,164 | 38,743 | 42,692 | 686,116 | |
| Food services and drinking places | 237,531 | 1,672,269 | 416,525 | 4,581 | *330 | 192,069 | 6,440 | 1,052,325 | |
| Other services | 321,134 | 515,266 | 30,864 | - | 159 | 3,215 | 704 | 480,323 | |
| Repair and maintenance | 156,627 | 159,284 | *535 | - | - | 821 | *201 | 157,727 | |
| Personal and laundry services | 126,917 | 311,353 | 30,328 | - | 159 | 2,381 | *503 | 277,982 | |
| Religious, grantmaking, civic, professional, & similar organizations | 37,590 | 44,629 | 2 | - | - | 14 | - | 44,614 | |
| Not allocable | 7,620 | *532 | - | - | - | - | - | *532 | |

* - Estimate should be used with caution because of the small number of sample returns on which it is based.
 [1] The amount for total income tax before credits includes the following: income tax, personal holding company tax, recapture taxes, alternative minimum tax, excess net passive income tax (Form 1120S), branch tax (Form 1120-F), taxes from Parts II, III, and IV (Form 1120-REIT), tax from Schedule J, line 3b (Form 1120-RIC), tax from page 1, line 5 (Form 1120-PC), and adjustments to income tax, and to total tax, which are not shown separately.
 [2] Credits include foreign tax, U.S. possessions tax, nonconventional source fuel, qualified electric vehicle, general business, prior year minimum tax, and qualified zone academy bond credit. Credits may or may not be shown separately.
 [3] This amount is less than \$500.
 Notes: Detail may not add to total because of rounding. See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."
 Source: Internal Revenue Service, Statistics of Income - 2002, Corporation Income Tax Returns, Publication 16, September 2005.

Corporation Income Tax Returns: Returns of Active Corporations
Tax Credits by Industry, 2001
 (All figures are estimates based on samples—money amounts are in thousands of dollars)

| Industry | Number of Returns | Total income tax before credits [1] | Tax Credits | | | | | Total income tax after credits [2] |
|---------------------------------------------------------------------------------|-------------------|-------------------------------------|-------------|------------------|------------------------------|------------------|------------------------|------------------------------------|
| | | | Foreign | U.S. Possessions | Nonconventional Source Fuels | General Business | Prior Year minimum tax | |
| All Industries | 5,135,591 | 220,874,245 | 41,063,165 | 1,268,616 | 1,806,406 | 6,741,513 | 3,254,175 | 166,711,988 |
| Agriculture, forestry, fishing, and hunting | 140,806 | 619,708 | 89,089 | 1,446 | *564 | 3,789 | 10,774 | 514,406 |
| Agricultural production | 99,936 | 535,861 | 89,074 | 1,338 | 31 | 3,525 | 8,092 | 433,801 |
| Forestry and logging | 11,770 | 24,372 | 1 | - | *533 | 42 | 61 | 23,734 |
| Support activities and fishing, hunting and trapping | 29,099 | 59,474 | 13 | 108 | - | *221 | *2,621 | 56,511 |
| Mining | 31,776 | 3,026,385 | 738,457 | - | 32,467 | 84,662 | 106,685 | 2,064,114 |
| Construction | 7,802 | 9,151,930 | 359,506 | - | 622,911 | 147,109 | 304,345 | 7,718,038 |
| Building, developing and general contracting | 624,478 | 4,543,459 | 17,407 | - | 39,742 | 8,874 | 42,035 | 4,435,401 |
| Heavy construction | 231,672 | 2,719,841 | 5,011 | - | 37,790 | 6,302 | 13,196 | 2,687,542 |
| Special trade contractors | 24,341 | 629,130 | 2,696 | - | 148 | 696 | 7,467 | 618,123 |
| Manufacturing | 368,465 | 1,194,488 | 9,699 | - | 1,805 | 1,877 | 21,372 | 1,159,736 |
| Food manufacturing | 278,995 | 76,141,754 | 27,188,816 | 1,225,885 | 698,668 | 1,980,730 | 1,754,966 | 43,292,557 |
| Beverage and tobacco product manufacturing | 12,982 | 3,625,031 | 880,918 | 29,010 | 35,771 | 60,182 | 29,923 | 2,589,227 |
| Textile mills and textile product mills | 2,122 | 8,261,273 | 2,459,639 | 152,004 | 4,934 | 16,302 | 36,328 | 5,992,065 |
| Apparel manufacturing | 3,267 | 173,763 | 40,351 | - | - | 2,618 | 3,097 | 127,697 |
| Leather and allied product manufacturing | 12,192 | 695,267 | 124,246 | 77,546 | - | 3,142 | 1,589 | 488,743 |
| Wood product manufacturing | 2,167 | 59,966 | 6,780 | 6,742 | - | 851 | 325 | 45,267 |
| Paper manufacturing | 13,500 | 526,752 | 46,627 | - | 2,097 | 1,443 | 1,292 | 475,294 |
| Printing & related support activities | 3,080 | 1,682,250 | 407,666 | 4,925 | 30,294 | 50,193 | 45,265 | 1,143,907 |
| Petroleum and coal products manufacturing | 31,101 | 612,126 | 19,515 | 2,520 | - | 20,762 | 31,447 | 537,882 |
| Chemical manufacturing | 1,608 | 17,682,051 | 9,991,472 | - | 504,955 | 446,644 | 796,248 | 5,442,738 |
| Plastics and rubber products manufacturing | 11,869 | 18,287,652 | 4,923,474 | 672,725 | 1,538 | 517,828 | 102,514 | 12,069,572 |
| Nonmetallic mineral product manufacturing | 13,051 | 1,004,013 | 365,232 | 9,863 | - | 5,025 | 6,647 | 617,246 |
| Primary metal manufacturing | 7,779 | 934,710 | 59,947 | 424 | 2,117 | 3,241 | 18,384 | 850,597 |
| Fabricated metal product manufacturing | 5,215 | 742,633 | 277,690 | - | 2,721 | 3,464 | 4,404 | 454,355 |
| Machinery manufacturing | 55,551 | 2,317,333 | 504,054 | 1,417 | 1,824 | 14,515 | 30,282 | 1,765,241 |
| Computer and electronic product | 24,158 | 2,656,471 | 1,216,889 | 29,163 | 1,175 | 49,383 | 12,710 | 1,347,152 |
| Electrical equipment, appliance, and component manufacturing | 14,133 | 5,602,825 | 3,465,293 | 27,296 | - | 104,331 | 8,116 | 1,997,790 |
| Transportation equipment manufacturing | 7,906 | 3,069,624 | 1,014,694 | 72,879 | 108,787 | 159,159 | 476,697 | 1,237,408 |
| Furniture & related product manufacturing | 10,414 | 5,221,877 | 956,280 | 5,225 | 991 | 435,181 | 140,497 | 3,663,562 |
| Miscellaneous manufacturing | 11,725 | 420,330 | 44,047 | 292 | 438 | 3,160 | *214 | 372,179 |
| Wholesale and retail trade | 35,175 | 2,565,803 | 384,003 | 133,853 | 1,026 | 83,298 | 8,987 | 1,954,635 |
| Wholesale trade | 963,403 | 26,419,726 | 1,222,178 | 25,242 | 24,554 | 272,761 | 125,625 | 24,749,298 |
| Wholesale trade, durable goods | 361,840 | 9,714,209 | 889,106 | 4,377 | 23,073 | 105,479 | 81,389 | 8,610,718 |
| Wholesale trade, nondurable goods | 224,343 | 4,583,225 | 80,676 | 2,092 | *82 | 26,922 | 21,312 | 4,452,074 |
| Retail trade | 137,497 | 5,130,984 | 808,430 | 2,285 | 22,991 | 78,558 | 60,076 | 4,158,644 |
| Retail trade | 597,539 | 16,704,348 | 333,072 | 20,865 | *1,481 | 167,282 | 44,237 | 16,137,411 |
| Motor vehicle dealers and parts dealers | 91,589 | 1,145,411 | 2,480 | - | 12 | 5,624 | 12,610 | 1,124,886 |
| Furniture and home furnishings stores | 37,899 | 434,274 | 613 | - | - | 1,441 | *263 | 431,957 |
| Electronics and appliance stores | 30,085 | 654,960 | *506 | - | 1,451 | 7,828 | 5,590 | 639,585 |
| Building material and garden equipment and supplies dealers | 41,758 | 2,135,888 | 10,485 | 1 | - | 8,267 | *195 | 2,116,940 |
| Food, beverage & liquor stores | 83,639 | 2,413,148 | 9,708 | - | - | 33,401 | 17,294 | 2,352,745 |
| Health and personal care stores | 38,295 | 956,758 | *5,332 | - | 7 | 9,952 | *566 | 940,901 |
| Gasoline stations | 36,906 | 96,583 | 156 | - | - | 1,773 | 2,178 | 92,476 |
| Clothing and clothing accessories stores | 54,510 | 1,520,715 | 106,736 | - | - | 9,238 | *1,364 | 1,403,377 |
| Sporting goods, hobby, book, and music | 30,758 | 310,429 | 7,805 | - | - | 4,035 | 291 | 298,298 |
| General merchandise stores | 10,891 | 5,943,761 | 95,323 | 20,864 | *10 | 81,082 | 92 | 5,746,389 |
| Miscellaneous store retailers | 99,650 | 496,824 | *64,453 | - | - | 3,492 | 1,701 | 427,178 |
| Nonstore retailers | 41,558 | 595,597 | 29,475 | - | - | 1,148 | 2,093 | 562,899 |
| Wholesale & retail not allocable | 4,024 | *1,169 | - | - | - | - | - | *1,169 |
| Transportation and warehousing | 164,492 | 3,061,717 | 122,345 | - | 9,933 | 28,219 | 64,881 | 2,836,333 |
| Air, rail, and water transportation | 11,928 | 863,471 | 46,654 | - | 8,676 | *9,607 | 49,378 | 749,149 |
| Truck transportation | 84,746 | 408,417 | 13,002 | - | - | 2,940 | 8,587 | 383,889 |
| Transit and ground passenger transportation | 25,172 | 28,767 | - | - | - | 162 | 1,120 | 27,485 |
| Pipeline transportation | 483 | 208,904 | 64 | - | 1,257 | 291 | 3,523 | 203,769 |
| Other transportation & support activities | 36,533 | 1,480,318 | 62,117 | - | - | 14,478 | 1,608 | 1,402,115 |
| Warehousing and storage | 5,631 | 71,839 | 507 | - | - | 741 | *666 | 69,926 |
| Information | 115,435 | 16,406,635 | 2,965,952 | 13 | 14,392 | 1,461,332 | 169,771 | 11,797,175 |
| Publishing industries | 31,508 | 7,029,873 | 1,642,286 | 13 | 1,349 | 1,245,475 | *519 | 4,124,691 |
| Motion picture and sound recording industries | 27,751 | 424,043 | 126,976 | - | - | 3,438 | 68,196 | 225,435 |
| Broadcasting and telecommunications | 29,357 | 7,118,915 | 750,694 | - | 13,043 | 175,808 | 85,744 | 6,093,626 |
| Information services and data processing services | 26,818 | 1,833,803 | 443,455 | - | - | 36,614 | 312 | 1,353,422 |
| Finance and insurance | 220,895 | 39,068,012 | 3,093,265 | 1,550 | 289,076 | 1,108,619 | 385,075 | 34,189,718 |
| Credit intermediation | 53,489 | 14,725,451 | 355,024 | 1,550 | *59,092 | 756,002 | 59,426 | 13,493,648 |
| Securities, commodity contracts, and other financial investments | 49,916 | 8,835,672 | 1,530,564 | - | 173,941 | 38,766 | 5,590 | 7,086,810 |
| Insurance carriers and related activities | 96,796 | 14,388,209 | 1,008,191 | - | 56,042 | 304,548 | 319,842 | 12,699,587 |
| Other financial vehicles and other investment companies | 20,694 | 1,118,680 | 199,485 | - | - | 9,303 | 218 | 909,674 |
| Real estate and rental and leasing | 539,965 | 2,361,366 | 10,374 | 140 | 854 | 20,495 | 110,564 | 2,218,940 |
| Real estate | 487,355 | 1,684,314 | 6,251 | 20 | *822 | 18,148 | 16,518 | 1,642,555 |
| Rental and leasing services | 51,435 | 639,609 | 4,122 | 119 | - | 2,279 | 93,669 | 539,419 |
| Lessors of nonfinancial intangible assets | 1,175 | 37,443 | [1] | - | 32 | 68 | 377 | 36,967 |
| Professional, scientific, and technical services | 709,837 | 3,943,006 | 528,716 | 3,104 | 104 | 113,661 | 20,194 | 3,277,227 |
| Management of companies (holding companies) | 47,866 | 28,535,815 | 3,862,921 | 20 | 34,925 | 1,243,107 | 111,024 | 23,256,377 |
| Administrative and support and waste management and remediation services | 223,999 | 1,951,046 | 355,171 | 652 | 37,654 | 30,820 | 6,082 | 1,520,665 |
| Administrative and support services | 211,286 | 1,726,028 | 355,088 | 652 | - | 29,732 | 5,159 | 1,335,395 |
| Waste management & remediation services | 12,714 | 225,018 | *32 | - | 37,654 | 1,088 | *924 | 185,270 |
| Educational services | 38,480 | 229,931 | 10,701 | - | - | 102 | 386 | 218,742 |
| Health care and social assistance | 327,338 | 1,774,653 | 5,643 | - | - | 19,884 | 7,705 | 1,741,421 |
| Offices of health practitioners and outpatient care centers | 266,885 | 536,587 | *4,096 | - | - | 3,868 | 5,847 | 522,776 |
| Misc. health care and social assistance | 46,132 | 389,401 | 1,260 | - | - | 2,564 | 1,090 | 384,487 |
| Hospitals, nursing and residential care facilities | 14,322 | 848,666 | 287 | - | - | 13,452 | 768 | 834,518 |
| Arts, entertainment, and recreation | 102,631 | 396,641 | 34,640 | - | - | 3,226 | 7,314 | 351,460 |
| Other arts, entertainment, and recreation | 52,670 | 172,816 | 3,955 | - | - | 1,084 | 2,702 | 165,075 |
| Amusement, gambling, and recreation | 49,961 | 223,825 | *30,685 | - | - | 2,143 | 4,612 | 186,386 |
| Accommodation and food services | 239,465 | 2,623,444 | 435,590 | 9,882 | 1 | 206,288 | 24,165 | 1,947,518 |
| Accommodation | 33,259 | 777,520 | 78,554 | 4,682 | - | 35,661 | 20,416 | 640,196 |
| Food services and drinking places | 226,206 | 1,845,924 | 359,036 | 5,190 | 1 | 170,626 | 3,748 | 1,307,322 |
| Other services | 325,602 | 616,629 | 24,394 | 685 | 564 | 7,836 | 2,583 | 580,567 |
| Repair and maintenance | 154,786 | 206,908 | 122 | 685 | - | 1,441 | *333 | 204,327 |
| Personal and laundry services | 127,726 | 370,018 | 24,257 | - | 564 | 6,214 | 2,107 | 336,877 |
| Religious, grantmaking, civic, professional, & similar organizations | 43,090 | 39,702 | 15 | - | - | *181 | 142 | 39,364 |
| Not allocable | 12,325 | 2,389 | - | - | - | - | - | 2,389 |

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

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

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

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

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

**Corporation Income Tax Returns: Returns of Active Corporations
Tax Credits by Industry, 2000**

| Industry | Number of Returns | Total income tax before credits [1] | Tax Credits | | | | | Total income tax after credits |
|---------------------------------------------------------------------------------|-------------------|-------------------------------------|-------------|------------------|------------------------------|------------------|------------------------|--------------------------------|
| | | | Foreign | U.S. Possessions | Nonconventional Source Fuels | General Business | Prior Year minimum tax | |
| All Industries | 5,045,274 | 266,281,801 | 48,505,841 | 1,438,549 | 1,516,990 | 5,591,686 | 5,169,159 | 204,043,788 |
| Agriculture, forestry, fishing, and hunting | 140,851 | 563,797 | 1,569 | 88 | *483 | 3,565 | 4,862 | 553,231 |
| Agricultural production | 101,434 | 473,292 | 1,364 | - | *39 | 3,004 | 4,310 | 464,576 |
| Forestry and logging | 10,848 | 38,970 | *187 | - | *444 | 503 | *390 | 37,446 |
| Support activities and fishing, hunting and trapping | 28,569 | 51,535 | 18 | 88 | - | 57 | 162 | 51,209 |
| Mining | 32,578 | 3,231,554 | 778,701 | - | 86,747 | 43,649 | 272,370 | 2,050,087 |
| Utilities | 7,968 | 10,617,977 | 168,444 | - | 450,566 | 220,039 | 397,415 | 9,383,513 |
| Construction | 597,902 | 4,460,645 | 51,670 | - | 28,768 | 17,412 | 54,140 | 4,308,656 |
| Building, developing and general contracting | 228,181 | 2,299,028 | 45,197 | - | 27,733 | 6,849 | 31,535 | 2,187,714 |
| Heavy construction | 27,851 | 737,715 | 4,419 | - | 48 | 8,349 | 6,144 | 718,755 |
| Special trade contractors | 341,870 | 1,423,902 | 2,054 | - | 987 | 2,214 | 16,460 | 1,402,186 |
| Manufacturing | 288,506 | 102,107,461 | 32,636,512 | 1,414,308 | 586,151 | 2,573,611 | 2,749,335 | 62,146,298 |
| Food manufacturing | 13,470 | 4,581,391 | 1,029,571 | 32,879 | 19,343 | 72,946 | 149,563 | 3,277,089 |
| Beverage and tobacco product manufacturing | 1,950 | 7,646,490 | 2,252,272 | 151,544 | 7,168 | 9,374 | 14,959 | 5,211,263 |
| Textile mills and textile product mills | 5,404 | 440,803 | 32,929 | 505 | - | 2,471 | 4,697 | 400,201 |
| Apparel manufacturing | 11,955 | 760,586 | 101,721 | 84,466 | - | 2,525 | 2,391 | 569,484 |
| Leather and allied product manufacturing | 2,017 | 112,838 | 9,096 | 10,943 | - | 992 | 2,672 | 89,135 |
| Wood product manufacturing | 13,863 | 591,119 | 7,762 | - | 3,388 | 1,129 | 1,701 | 577,139 |
| Paper manufacturing | 3,080 | 2,732,034 | 643,259 | 3,979 | 38,948 | 50,037 | 213,124 | 1,782,687 |
| Printing & related support activities | 32,047 | 771,582 | 13,343 | 2,681 | - | 21,747 | 23,922 | 709,888 |
| Petroleum and coal products manufacturing | 1,283 | 21,597,347 | 10,984,682 | - | 420,771 | 813,520 | 1,264,719 | 8,113,655 |
| Chemical manufacturing | 11,101 | 16,744,164 | 4,809,910 | 746,296 | 1,710 | 427,223 | 139,124 | 10,619,901 |
| Plastics and rubber products manufacturing | 12,526 | 1,316,880 | 235,848 | 8,098 | - | 6,342 | 16,808 | 1,049,784 |
| Nonmetallic mineral product manufacturing | 8,557 | 1,382,254 | 114,556 | 4,891 | 887 | 5,343 | 39,215 | 1,217,362 |
| Primary metal manufacturing | 5,330 | 1,119,917 | 270,905 | 2,203 | 2,582 | 7,268 | 835,959 | |
| Fabricated metal product manufacturing | 58,189 | 3,756,813 | 629,720 | 4,267 | - | 12,107 | 28,415 | 3,084,284 |
| Machinery manufacturing | 25,462 | 4,122,696 | 1,279,727 | 34,267 | 1,264 | 70,732 | 80,308 | 2,656,395 |
| Computer and electronic product | 14,019 | 17,982,893 | 6,743,374 | 60,474 | - | 401,659 | 68,203 | 10,709,183 |
| Electrical equipment, appliance, and component manufacturing | 8,889 | 4,403,857 | 951,455 | 128,010 | 89,806 | 277,053 | 379,150 | 2,578,384 |
| Transportation equipment manufacturing | 8,073 | 8,387,261 | 1,957,365 | 10,529 | 64 | 337,767 | 299,197 | 5,781,095 |
| Furniture & related product manufacturing | 12,736 | 715,873 | 19,011 | 357 | 447 | 2,444 | 388 | 693,227 |
| Miscellaneous manufacturing | 38,555 | 2,941,662 | 550,006 | 132,211 | 131 | 55,619 | 13,512 | 2,190,183 |
| Wholesale and retail trade | 959,575 | 29,752,161 | 1,254,415 | 6,370 | 21,412 | 282,732 | 405,052 | 27,782,180 |
| Wholesale trade | 354,971 | 12,945,003 | 879,189 | 6,356 | 16,808 | 102,269 | 276,240 | 11,664,140 |
| Wholesale trade, durable goods | 219,832 | 7,388,090 | 117,194 | 1,168 | *330 | 25,293 | 146,017 | 7,098,089 |
| Wholesale trade, nondurable goods | 135,139 | 5,556,913 | 761,995 | 5,188 | 16,477 | 76,977 | 4,566,052 | 511,586,622 |
| Retail trade | 600,748 | 16,807,119 | 375,221 | 14 | *4,604 | 180,463 | 16,118,005 | 1,164,834,087 |
| Motor vehicle dealers and parts dealers | 91,412 | 1,101,338 | 8,405 | - | 38 | 3,674 | 1,059,212 | 208,856,058 |
| Furniture and home furnishings stores | 37,533 | 392,117 | 776 | - | - | 958 | 389,763 | 32,223,640 |
| Electronics and appliance stores | 30,214 | 523,683 | *242 | - | 4,539 | 6,704 | 511,840 | 47,742,983 |
| Building material and garden equipment and supplies dealers | 86,857 | 2,160,882 | 9,234 | - | - | 39,227 | 2,068,977 | 156,857,147 |
| Food, beverage & liquor stores | 86,857 | 2,160,882 | 9,234 | - | - | 39,227 | 2,068,977 | 156,857,147 |
| Health and personal care stores | 36,273 | 1,018,404 | *1,668 | - | 7 | 11,182 | 1,004,291 | 73,012,996 |
| Gasoline stations | 35,178 | 129,177 | 266 | - | 11 | 449 | 125,133 | 29,752,912 |
| Clothing and clothing accessories stores | 51,675 | 2,044,778 | 119,571 | - | - | 14,151 | 1,902,641 | 85,900,076 |
| Sporting goods, hobby, book, and music | 30,634 | 396,185 | 16,927 | - | - | 3,320 | 360,364 | 38,713,003 |
| General merchandise stores | 10,791 | 5,940,670 | 125,419 | - | *10 | 86,441 | 5,709,785 | 272,453,248 |
| Miscellaneous store retailers | 107,374 | 522,548 | 4,973 | 3 | - | 3,110 | 2,469 | 511,992 |
| Nonstore retailers | 43,721 | 577,654 | 76,724 | - | - | 3,033 | *3,185 | 494,712 |
| Wholesale & retail not allocable | 3,856 | *39 | 4 | - | - | - | - | *35 |
| Transportation and warehousing | 160,437 | 4,328,980 | 274,775 | - | 21,746 | 21,475 | 265,373 | 3,745,610 |
| Air, rail, and water transportation | 12,087 | 1,330,413 | 67,910 | - | 19,690 | 3,521 | 236,742 | 1,002,550 |
| Truck transportation | 89,602 | 642,677 | 12,339 | - | 15 | 3,953 | 10,927 | 615,444 |
| Transit and ground passenger transportation | 18,734 | 43,319 | *115 | - | - | *131 | 883 | 42,190 |
| Pipeline transportation | 597 | 230,666 | 3,299 | - | 2,041 | 1,030 | *6,112 | 218,183 |
| Other transportation & support activities | 33,746 | 1,963,905 | 190,221 | - | - | 12,245 | 3,276 | 1,758,163 |
| Warehousing and storage | 5,670 | 118,000 | 892 | - | - | 596 | *7,433 | 108,079 |
| Information | 118,073 | 25,616,216 | 3,043,369 | 11 | 19,111 | 335,488 | 220,920 | 21,997,317 |
| Publishing industries | 32,550 | 8,716,320 | 2,312,665 | 11 | 2,427 | 72,602 | 23,384 | 6,305,231 |
| Motion picture and sound recording industries | 29,930 | 268,446 | 5,901 | - | - | 1,614 | 93 | 260,839 |
| Broadcasting and telecommunications | 30,211 | 14,997,729 | 621,392 | - | 16,683 | 247,290 | 195,318 | 13,917,046 |
| Information services and data processing services | 25,382 | 1,633,721 | 103,412 | - | - | 13,982 | 2,126 | 1,514,202 |
| Finance and insurance | 221,394 | 43,609,913 | 4,907,537 | 2,073 | 223,734 | 972,152 | 564,935 | 36,939,212 |
| Credit intermediation | 53,802 | 11,420,921 | 353,495 | 2,072 | 38,992 | 549,946 | 25,549 | 10,450,598 |
| Securities, commodity contracts, and other financial investments | 49,842 | 11,268,863 | 2,604,298 | - | 159,328 | 38,640 | 67,612 | 8,398,985 |
| Insurance carriers and related activities | 100,440 | 20,119,752 | 1,940,541 | 1 | 25,414 | 383,566 | 470,836 | 17,299,393 |
| Other financial vehicles and other investment companies | 17,310 | 800,377 | 9,203 | - | - | - | 938 | 790,237 |
| Real estate and rental and leasing | 532,426 | 2,454,250 | 8,112 | 49 | 15,461 | 32,707 | 50,348 | 2,347,572 |
| Real estate | 479,099 | 1,858,570 | 3,088 | 31 | 15,427 | 30,707 | 26,413 | 1,782,905 |
| Rental and leasing services | 53,140 | 565,187 | 4,966 | 19 | - | 1,967 | 23,626 | 534,610 |
| Lessors of nonfinancial intangible assets | 188 | 30,493 | 58 | - | 35 | 33 | 310 | 30,057 |
| Professional, scientific, and technical services | 689,412 | 4,910,603 | 390,874 | 2,084 | 11,123 | 95,624 | 16,261 | 4,394,637 |
| Management of companies (holding companies) | 47,542 | 26,800,031 | 4,274,585 | 4 | 20,043 | 677,624 | 67,712 | 21,745,792 |
| Administrative and support and waste management and remediation services | 211,993 | 1,544,394 | 185,641 | 2 | 30,793 | 34,303 | 15,499 | 1,278,157 |
| Administrative and support services | 200,935 | 1,352,513 | 185,617 | 2 | - | 30,644 | 12,216 | 1,124,035 |
| Waste management & remediation services | 11,058 | 191,881 | 24 | - | 30,793 | 3,659 | 3,283 | 154,122 |
| Educational services | 36,756 | 297,442 | 8,809 | - | - | 1,278 | 21 | 287,334 |
| Health care and social assistance | 306,352 | 1,663,812 | 61,476 | 2,969 | 17 | 25,055 | 14,938 | 1,559,356 |
| Offices of health practitioners and outpatient care centers | 248,487 | 482,162 | *1,193 | - | - | 7,157 | 5,497 | 468,316 |
| Misc. health care and social assistance | 42,630 | 312,699 | 53,249 | - | - | 4,020 | 8,856 | 246,573 |
| Hospitals, nursing and residential care | 15,234 | 868,951 | 7,034 | 2,969 | 17 | 13,878 | 585 | 844,467 |
| Arts, entertainment, and recreation | 97,866 | 508,011 | 35,595 | - | - | 3,946 | 20,748 | 447,722 |
| Other arts, entertainment, and recreation | 48,168 | 190,550 | 2,134 | - | - | 444 | 4,481 | 183,491 |
| Amusement, gambling, and recreation | 49,699 | 317,461 | 33,461 | - | - | 3,502 | 16,266 | 264,231 |
| Accommodation and food services | 257,525 | 3,104,821 | 411,775 | 10,311 | 1 | 244,182 | 47,845 | 2,390,708 |
| Accommodation | 34,742 | 1,156,540 | 100,370 | 5,624 | - | 88,330 | 33,049 | 929,168 |
| Food services and drinking places | 222,783 | 1,948,281 | 311,405 | 4,689 | 1 | 155,851 | 14,796 | 1,461,540 |
| Other services | 316,138 | 697,705 | 13,963 | 281 | 832 | 6,844 | 1,385 | 674,390 |
| Repair and maintenance | 147,037 | 231,459 | *52 | - | - | *1,311 | 220 | 229,593 |
| Personal and laundry services | 129,155 | 412,490 | 13,821 | - | 832 | 5,444 | 685 | 391,708 |
| Religious, grantmaking, civic, professional, & similar organizations | 39,945 | 53,756 | 109 | - | - | *88 | 479 | 53,079 |
| Not allocable | 21,980 | 12,026 | - | - | - | - | - | 12,026 |

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

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

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

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