STATISTICS OF INCOME . . . 1961-62

Corporation INCOME TAX RETURNS

with accounting periods ended

July 1961 - June 1962

U. S. TREASURY DEPARTMENT · INTERNAL REVENUE SERVICE

Statistics of Income 1961-62

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with accounting periods ended July 1961—June 1962

Prepared under the direction of the Commissioner of Internal Revenue by the Statistics Division

U. S. TREASURY DEPARTMENT

Internal Revenue Service • *Publication No. 16 (7-64)*

INTERNAL REVENUE SERVICE

BERTRAND M. HARDING, *Acting Commissioner*
WILLIAM H. SMITH, *Assistant Commissioner (Planning and Research)*

Statistics Division:
VITO NATRELLA, *Director*
JAMES M. JARRETT, *Assistant Director*
THOMAS F. MCHUGH, *Chief, Income, Finance, and Wealth Branch*
ROBERT A. WILSON, *Supervisory Statistician*

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LETTER OF TRANSMITTAL

Treasury Department,
Office of Commissioner of Internal Revenue,
Washington, D. C., July 20, 1964.

Dear Mr. Secretary:

I am transmitting the ***Statistics of Income—1961-62, Corporation Income Tax Returns*** with accounting periods ended July 1961 through June 1962. This report was prepared in partial fulfillment of the requirements of section 6108 of the Internal Revenue Code of 1954 which provides that statistics be published annually with respect to the operation of the income tax laws.

As is customary, this report presents a wide variety of benchmark statistics on corporations, with information about their assets, liabilities, receipts, deductions, profits, income tax liability, and distributions to stockholders. These facts are presented for various industry and size groupings. A number of special topics are included, such as the methods used to compute the depreciation claimed for tax purposes and the aggregate net gain or loss on sales of certain business property as determined under Code section 1231.

A supplemental report for 1961-62, due to be released in the fall of 1964, will provide information on Western Hemisphere trade corporations and on the foreign tax credit. Statistics on the foreign tax credit will include the income remitted from foreign sources and the foreign taxes paid on it.

Bertrand M. Harding

Acting Commissioner of Internal Revenue.

Hon. Douglas Dillon,
Secretary of the Treasury.

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1. Corporation Income

Tax Returns,

July 1961 - June 1962

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CORPORATION INCOME TAX RETURNS WITH ACCOUNTING PERIODS ENDED JULY 1961 THROUGH JUNE 1962

PERIOD COVERED AND RETURNS INCLUDED

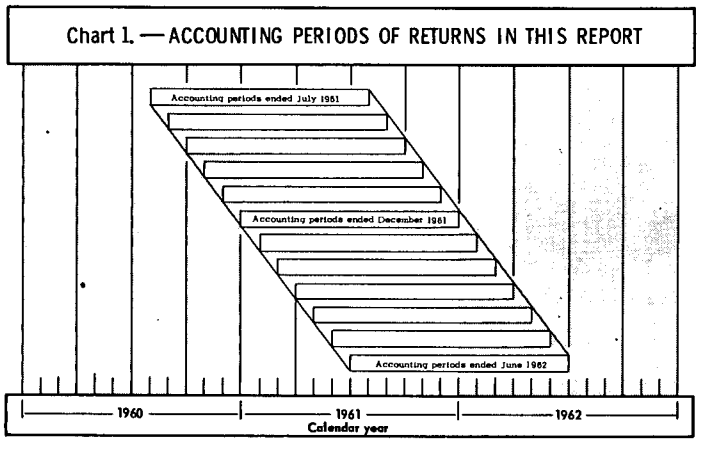
Income and financial statistics for 1961-62 presented in this report were derived from a sample of the more than 1,240,000 corporation income tax and information returns with accounting periods ended July 1961 through June 1962.

Active corporations filed almost 1,200,000 returns, including 106,000 information returns of small business corporations electing to be taxed through their shareholders. Active corporation returns were the basis for all financial statistics presented in this report.

Inactive corporation returns were those showing no income or deductions, which were filed because domestic and resident foreign corporations in existence at any time during the year, unless they were expressly exempt, were required to file a return. Financial data from inactive corporation returns, as well as from returns filed by the few unincorporated businesses which chose to be taxed as corporations, were excluded from all tables.

Corporation statistics for 1961-62 were based not only on returns with accounting periods coinciding with the calendar year 1961, but also on returns with noncalendar year accounting periods. Chart 1 illustrates the numerous accounting periods used for this report and chart 2 shows some information about the use of calendar year and noncalendar year accounting periods.

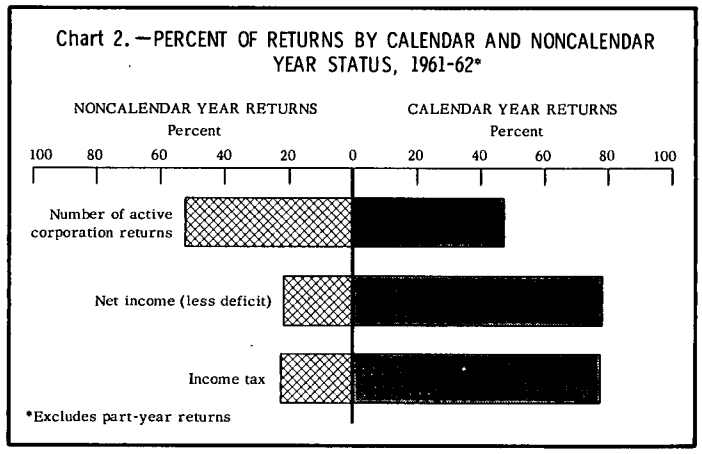
Chart 1. — ACCOUNTING PERIODS OF RETURNS IN THIS REPORT



Returns were due to be filed within two and one-half months after the close of the corporate accounting period. However, many companies were granted extensions of time in which to file, so that some of the returns for the accounting periods covered by this report were not filed until early 1963 and were therefore not available for statistical processing until the spring of 1963.

More recent financial information, for manufacturing corporations only, is estimated quarterly by the Federal Trade Commission and the Securities and Exchange Commission and published in the *Quarterly Financial Report for Manufacturing Corporations*.

Chart 2. — PERCENT OF RETURNS BY CALENDAR AND NONCALENDAR YEAR STATUS, 1961-62*



SUMMARY OF 1961-62

The number of returns filed for 1961-62 increased by about 50,000 over the previous year. This increase was about the same as the rise in the number of returns with net income.

The 715,589 returns with net income were greater in number than any reported in previous years. Likewise, the benchmark of $52,401,331,000 for net income reported on these returns exceeded all previously reported amounts. While the number of returns without net income remained about the same as in 1960-61, the deficit of $6,507,431,000 represented a slight decline.

Table A is a summary showing the increase in receipts for 1961-62 over 1960-61 and its relationship to total business deductions, net profit, and income tax.

Table A.—ACTIVE CORPORATION RETURNS: RECEIPTS, DEDUCTIONS, TAX, AND PROFITS

Item	Accounting periods ended— July 1961-June 1962	Accounting periods ended— July 1960-June 1961
	(Billion dollars)	
Total compiled receipts	873.2	849.1
Business receipts	823.9	802.8
Other receipts	49.2	46.3
Total compiled deductions	826.1	804.6
Cost of sales and operations	586.6	577.0
Other deductions	239.6	227.6
Compiled net profit[1]	47.0	44.5
Income tax	22.2	21.9
Compiled net profit less income tax[1]	24.8	22.6

[1]Includes net profit of 0.6 billion for 1961-62 and 0.4 billion for 1960-61 reported by small business corporations for which an election was made to be taxed through shareholders and were therefore not subject to the corporation income tax.
NOTE: Detail may not add to total because of rounding.

Table B.—ACTIVE CORPORATION RETURNS: NUMBER OF RETURNS, TOTAL ASSETS, TOTAL COMPILED RECEIPTS, AND NET INCOME, BY SIZE OF TOTAL ASSETS

Size of total assets	Accounting periods ended— July 1961-June 1962: Number of returns	Total assets (Thousand dollars)	Total compiled receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	July 1960-June 1961: Number of returns	Total assets (Thousand dollars)	Total compiled receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	1,190,286	1,289,516,071	873,177,644	45,893,900	1,140,574	1,206,662,112	849,131,939	43,505,174
Zero assets	42,805	-	7,550,235	189,114	45,135	-	6,120,713	49,585
$1 under $25,000	286,280	3,192,305	10,718,688	[1]208,869	280,116	2,974,999	10,282,002	[1]250,992
$25,000 under $50,000	177,653	6,414,417	14,485,394	57,460	169,047	6,140,921	14,044,374	[1]68,201
$50,000 under $100,000	206,039	14,756,377	30,336,972	396,601	190,316	13,694,285	28,367,264	379,628
$100,000 under $250,000	239,057	38,022,849	71,057,481	1,367,147	229,142	36,392,298	69,951,698	1,212,951
$250,000 under $500,000	111,593	38,925,387	67,512,850	1,356,577	105,174	36,621,699	64,340,258	1,223,117
$500,000 under $1,000,000	58,065	40,246,513	65,795,540	1,603,493	54,991	38,202,870	62,682,368	1,383,933
$1,000,000 under $2,500,000	34,967	53,889,370	70,966,035	2,038,756	34,173	52,626,689	71,320,263	2,023,806
$2,500,000 under $5,000,000	14,295	50,022,097	46,768,507	1,821,510	13,810	48,317,885	45,229,716	1,707,950
$5,000,000 under $10,000,000	8,564	59,864,509	41,906,349	1,906,091	8,280	57,818,073	41,660,223	1,853,031
$10,000,000 under $25,000,000	6,105	94,329,766	52,880,459	2,901,031	5,803	89,390,197	52,312,137	2,916,453
$25,000,000 under $50,000,000	2,231	77,456,375	40,042,280	2,438,003	2,109	72,959,683	41,290,610	2,304,324
$50,000,000 under $100,000,000	1,204	84,155,342	45,205,871	3,107,883	1,145	79,744,587	43,748,324	3,083,108
$100,000,000 under $250,000,000	828	128,928,016	67,136,280	4,944,793	766	119,481,092	64,781,853	4,658,898
$250,000,000 or more	600	599,312,748	240,814,703	21,974,310	567	552,296,834	233,000,134	21,027,583

[1]Deficit.

Table C.—ACTIVE CORPORATION RETURNS: NUMBER OF RETURNS, BUSINESS RECEIPTS, AND NET INCOME OF MANUFACTURING AND NONMANUFACTURING CORPORATIONS, BY SIZE OF TOTAL ASSETS, 1961-62 AND 1960-61

Item and size of total assets	Total: 1961-62	1960-61	Increase or decrease (-)	Manufacturing corporations: 1961-62	1960-61	Increase or decrease (-)	Nonmanufacturing corporations: 1961-62	1960-61	Increase or decrease (-)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Number of returns:									
Active corporations, total	1,190,286	1,140,574	49,712	173,558	165,862	7,696	1,016,728	974,712	42,016
With total assets of—									
$100 million or more	1,428	1,333	95	316	304	12	1,112	1,029	83
Under $100 million	1,188,858	1,139,241	49,617	173,242	165,558	7,684	1,015,616	973,683	41,933
	(Million dollars)								
Business receipts:									
Active corporations, total	823,943	802,791	21,152	369,911	364,612	5,299	454,032	438,179	15,853
With total assets of—									
$100 million or more	283,841	276,345	7,496	168,421	167,152	1,269	115,420	109,193	6,227
Under $100 million	540,102	526,446	13,656	201,490	197,460	4,030	338,612	328,986	9,626
Net income (less deficit):									
Active corporations, total	45,894	43,505	2,389	22,494	22,145	349	23,400	21,360	2,040
With total assets of—									
$100 million or more	26,919	25,686	1,233	13,689	13,507	182	13,230	12,179	1,051
Under $100 million	18,975	17,819	1,156	8,805	8,638	167	10,170	9,181	989

Table D.—CORPORATION RETURNS: NUMBER, NET INCOME OR DEFICIT, INCOME SUBJECT TO TAX, AND TAX

Item	Accounting periods ended— July 1961-June 1962	July 1960-June 1961	Increase or decrease (-) Number or amount	Percent
	(1)	(2)	(3)	(4)
Number of returns, total	1,240,759	1,187,642	53,117	4.5
Active corporations, total	1,190,286	1,140,574	49,712	4.4
Form 1120-S	106,048	90,221	15,827	17.5
Inactive corporations, total	50,473	47,068	3,405	7.2
Form 1120-S	958	1,078	-120	-11.1
Active corporations:				
Returns with net income:				
Number of returns, total	715,589	670,239	45,350	6.8
Net income, total...thous. dol.	52,401,331	50,382,345	2,018,986	4.0
Returns other than Form 1120-S:				
Number of returns	647,772	614,116	33,656	5.5
Net income...thous. dol.	51,496,954	49,703,869	1,793,085	3.6
Income subject to tax...thous. dol.	[1]47,937,091	[1]47,246,572	691,119	1.5
Income tax:				
Number of returns	553,628	527,465	26,163	5.0
Amount...thous. dol.	[1]22,188,057	[1]21,866,299	321,758	1.5
Form 1120-S:				
Number of returns	67,817	56,123	11,694	20.8
Net income...thous. dol.	904,377	678,476	225,901	33.3
Returns without net income:				
Number of returns, total	474,697	470,335	4,362	0.9
Deficit, total...thous. dol.	6,507,431	6,877,171	-369,740	-5.4
Form 1120-S:				
Number of returns	38,231	34,098	4,133	12.1
Deficit...thous. dol.	339,930	295,997	43,933	14.8

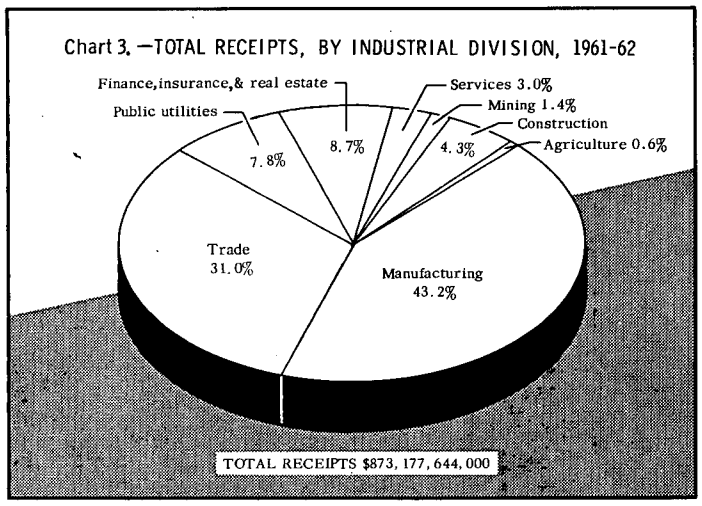
[1]Includes amounts reported on returns without net income. Income subject to tax on such returns was $9,609,000 for 1961-62, and $6,020,000 for 1960-61. Income tax on returns without net income was $1,286,000 for 1961-62 and $393,000 for 1960-61. Tax on returns without net income occurs because of special provisions of the Internal Revenue Code applicable to life and certain mutual insurance businesses.

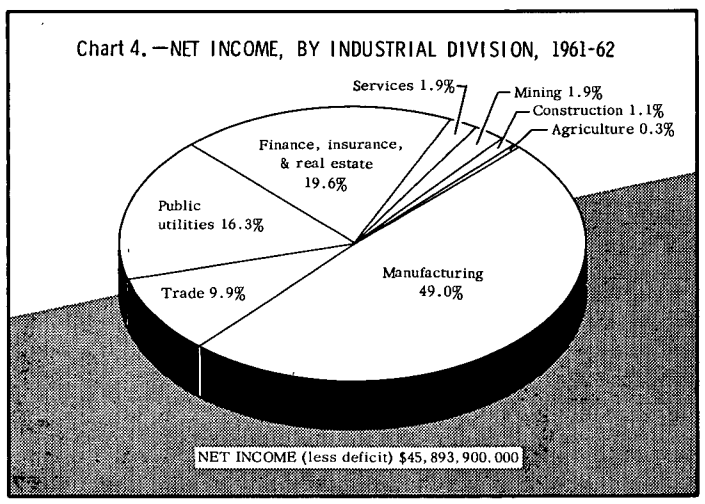
The number of returns, total assets, receipts, and net income are compared for the two periods by size of total assets in table B. Table C shows a comparison of receipts and net income for large and small manufacturing and nonmanufacturing corporations. Table D provides some information about the changes in corporate net income and the resulting changes in income subject to tax between 1961-62 and 1960-61. Charts 3 and 4 show receipts and net income for 1961-62 by industrial division.

STATISTICS CLASSIFIED BY SIZE OF BUSINESS RECEIPTS AND SIZE OF TOTAL ASSETS

In table 3 of this report, statistics are presented which show the relationship between the size of business receipts and the size of total assets of corporations. The number of returns, receipts, total assets, and net income are grouped by size of receipts within asset size classes and shown for each industrial division.

Some apparent anomalies in the statistics may be attributable to reporting requirements. For example, a newly incorporated firm may have filed an initial return covering less than the normal 12-month accounting period and as a result the total assets shown on the





return (which was an end-of-year balance sheet amount) may have been high relative to receipts for the short accounting period. Conversely, for corporations which liquidated during their taxable year, total assets may have been zero or very small so that receipts for the period may have been large relative to total assets. Also, when a merger occurred, the return of the acquiring corporation included the total end-of-year assets for the merged company but reflected only that portion of the receipts of the newly acquired company earned since the date of merger. Companies that went out of existence as a result of a merger had zero assets but reported income and deduction items covering that portion of their taxable year for which they operated as a separate legal entity.

SALES OR EXCHANGES OF SECTION 1231 PROPERTY

"Capital assets" as defined by the Internal Revenue Code differed significantly from the general and accounting concept of the term. In the Code definition, ". . . the term 'capital assets' means property held by the taxpayer . . . but does not include—(1) . . ., (2) property, used in his trade or business, of a character which is subject to the allowance for depreciation provided in section 167, or real property used in his trade or business, (3) . . ." Thus, property subject to depreciation and real property were separated from the broad capital asset genus which under the Code included most other types of property except inventories and property held primarily for sale in the ordinary course of business.

As shown in the Explanation of Terms, a maximum tax rate of 25 percent was imposed on gains from the sale of capital assets held six months or more, and losses from the sale of capital assets could be deducted in computing taxable income only to the extent of capital gains. Depreciable and real property used for business purposes were treated separately from capital assets in order to permit full deduction of losses from their disposition. Over the years, gains and losses from disposition of several other specific types of property were grouped with those from depreciable and real property under the provisions of Code section 1231. Under this section gains and losses from disposal of—

1. Depreciable and real property used in the trade or business and held for more than six months (and not includible in inventory or held for sale in the ordinary course of business),

2. Timber cut by the taxpayer during the year if owned or held under contract to cut for six months before the beginning of the taxable year, and if election was made under section 631,

3. Coal or timber held for more than six months if under the disposal contract the owner retained an economic interest in such property and if election was made under section 631,

4. Unharvested crops disposed of with land used in the trade or business and held more than six months,

5. Livestock, except poultry, held for draft, breeding, or dairy purposes and held for 12 months or more, and

6. Involuntary or compulsory conversion of the above property or of capital assets were aggregated. If the aggregated result was a net gain it was treated as a long-term capital gain against which capital losses could be offset and was subject to the maximum long-term capital gain tax rate. If the aggregated result was a net loss, it was fully deductible against all income in computing taxable income.

The first statistics showing gains and losses from dispositions of property under section 1231 reported on corporation income tax returns are shown in tables 19 and 20. Major industrial group classification was used for table 19 and size of total assets classification was used for table 20. Net gains were reported on 52,811 returns and totaled $1,104,000,000. Net losses or equal costs and receipts under section 1231 were reported on 21,469 returns. The net losses totaled $277,000,000.

Gains and losses were computed by adding the accumulated depreciation allowed (or allowable) with respect to the property to the receipts from its disposition and subtracting the cost (or other basis) and the expenses of selling it. The cost or basis, depreciation, and expense of sales, as well as the net gains and losses are shown in the tables. Net gains and losses include gains taken into income during the year from payments received on installment sales. Total costs, depreciation, and expenses were reported in the year the installment sale

was made. Thus, if the sale was made during 1961, the total cost, depreciation, and expense is reflected in the statistics in this report but only that part of the total profit received in 1961 is included, and profits from sales made in prior years are included without the corresponding cost and depreciation amounts.

Depreciable assets and related items for taxpayers reporting section 1231 transactions are shown in the tables. It should be remembered, however, that involuntary or compulsory conversions of capital assets and disposition of nondepreciable property such as timber affect the relationship of the section 1231 transactions and the depreciable property amounts.

Net gain under section 1231 amounted to 72 percent of the $1,542,000,000 total net long-term capital gain reduced by net short-term capital loss reported on the 52,811 returns showing section 1231 net gains. (The total net long-term capital gain reduced by net short-term capital loss for the year was $4,458,000,000.)

The tax liability reported on returns with section 1231 net gains was $8,760,000,000 compared with $9,071,000,000 which would have been reported had the 25-percent tax rate on long-term capital gains not been used.

Net gains under section 1231 are included in the item net long-term capital gain reduced by net short-term capital loss on the return and throughout the statistics.

Net losses under section 1231 were aggregated with income and losses from disposition of property not classed as capital assets and not includible in determining business receipts. This aggregated amount (gain or loss) was reported on the return and included in the statistics in the items Net gain (loss), sales other than capital assets. The total net loss under section 1231 of $277,000,000 is compared in the tables with the total Net loss, sales other than capital assets of $298,000,000 reported on the same returns. Net gains from sales other than capital assets reported on these returns are not shown in the tables.

OWNERSHIP OF CORPORATE STOCK

Information in table 13 indicates that the voting stock of over 500,000 corporations was 50 percent or more owned by another corporation, or by an individual, a partnership, a trust, or an association. This fact was based on the answer to a question on the tax return forms asking whether or not the corporation was so owned.

Consolidated returns were included in the statistics if the voting stock of the parent corporation filing the return was owned in the manner described above. Most of the 20,000 subsidiary corporations could have been included had they filed separately. Also, although the question was not asked on Form 1120-S, many of the small business corporations filing on this form could have been included since by law they were owned by no more than ten stockholders.

Some companies failed to respond to the tax return question. But included in this group were companies for which the question was not applicable. These were companies financed by other than capital stock, such as associations taxed as corporations and certain companies operated for mutual purposes. In the latter group were certain savings and loan associations, mutual savings banks, and those mutual insurance companies filing returns on Forms 1120 or 1120L. Also, because of its inapplicability, the question was not asked on the Form 1120M return filed by certain other mutual insurance carriers.

DEPRECIATION METHODS

Information about the methods used by corporations to compute the depreciation claimed for tax purposes is shown in tables 26 and 27. Table 26 provides statistics comparing 1961-62 and 1960-61 depreciation practices for corporations with total assets of $10,000,000 or more, classified by size of total assets for each industrial division. Table 27 provides 1960-61 statistics for corporations of all sizes, by more detailed industry groupings.

Corporation returns with total assets of $10,000,000 or more accounted for almost two-thirds of the total depreciation deduction for 1961-62 and 1960-61. Table E, which summarizes information from table 26 for these larger corporations, gives some idea of the use made of the straight line and accelerated methods of depreciation by manufacturers and nonmanufacturers. A description of the methods used to compute depreciation appears in the instructions for completing the 1961 return forms. These instructions are reproduced at the end of this report.

In addition to depreciation method information, table 27 provides statistics for that part of the 1960-61 amorti-

Table E.—RETURNS WITH TOTAL ASSETS $10,000,000 OR MORE: DEPRECIATION BY METHOD OF COMPUTATION, 1961-62 AND 1960-61

Method of computation	Returns with method of computation shown					
	Total		Manufacturing		Nonmanufacturing	
	1961-62	1960-61	1961-62	1960-61	1961-62	1960-61
	(1)	(2)	(3)	(4)	(5)	(6)
	(Percent)					
Total depreciation[1]	100	100	100	100	100	100
Straight line	50	53	41	46	60	62
Declining balance	25	23	26	22	24	25
Sum of the years-digits	19	20	25	28	11	11
Other specified methods	4	3	6	4	2	3

[1]Detail does not add to total because of rounding and because the total includes information for corporations which specified a method of computation for most but not all of the depreciation claimed.

Table F.—ACTIVE CORPORATION RETURNS: TOTAL AMORTIZATION AND AMORTIZATION OF GOVERNMENT-CERTIFIED EMERGENCY FACILITIES, 1960-61

Industrial division	Number of active corporation returns	Returns with amortization			
		Total		Government-certified emergency facilities	
		Number of returns	Amortization (Thousand dollars)	Number of returns	Amortization (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)
All industrial divisions	1,140,574	205,873	1,216,881	2,173	928,259
Agriculture, forestry, and fisheries	17,139	3,561	1,134	(1)	(1)
Mining	13,017	2,624	98,276	59	82,254
Construction	72,332	13,895	2,558	117	1,321
Manufacturing	165,862	127,533	386,451	662	301,223
Transportation, communication, electric, gas, and sanitary services	43,852	7,072	616,349	306	528,540
Wholesale and retail trade	355,623	61,345	32,793	559	4,355
Finance, insurance, and real estate	334,388	63,619	25,321	267	8,282
Services	121,024	23,962	53,709	182	2,248
Nature of business not allocable	17,337	2,262	290	-	-

[1]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

zation deduction which was attributable to the rapid writeoff of emergency facilities certified by the Federal Government as necessary for the national defense. These statistics are summarized in table F and show that the amortization of emergency facilities accounted for about 75 percent of the total deduction in 1960-61. For a more complete discussion of the amortization deduction, see the Explanation of Terms.

RATIO CLASSIFICATIONS

Two classifications by ratio-size were used to distribute corporation income tax information for 1961-62. The ratios were net worth as a percent of total assets, shown in table 16, and the percent of inventory change, shown in table 17 for manufacturing and trade corporation returns.

Ratios were computed separately for each return and were used to group selected data reported on each return by ratio-size classes. In tables 16 and 17, it is therefore possible to ascertain the variation that is hidden in an average calculated with aggregated data. For example, on the average, net worth was 48 percent of total assets for corporations classified in the industrial division, Transportation, communication, electric, gas, and sanitary services. However, the statistics in table 16 for this industrial division show that less than four returns per hundred reported net worth to be between 45 and 50 percent of total assets. Further, more than half the returns in this industry division fell into either the largest or the smallest ratio-size class indicating net worth to be either under 20 percent or 70 percent or more of total assets.

Net Worth to Total Assets

In table 16, statistics are presented grouping tax return data by the size of the ratio of net worth to total assets. This ratio may be used as an indicator of the proportions of equity and debt capital used to carry on the trade or business.

The national totals in table 16 are influenced to a great extent by corporations in the finance division. The capital requirements of many of these corporations accounted for a pattern of financial structure which differed from that of most corporations. Most of the amounts reported by corporations in the finance division were attributable to firms such as banking or savings institutions and insurance companies which managed or invested the assets of others. Thus, although the amount of their total assets was large, most of the offsetting accounts were liabilities such as deposits, withdrawable shares, and insurance company policy reserves, rather than net worth accrued to shareholders. Also, the deductible interest paid on indebtedness shown for many of these corporations was in the form of amounts paid on deposits and withdrawable shares rather than on bonds, notes, and mortgages.

Inventory Change

Table 17 provides information on manufacturing and trade corporation inventories by showing size of relative change in terms of percentage classes of increase or decrease between beginning and ending amounts.

The statistics in table 17 show that after excluding the returns for which no percent of change could be computed, the number of returns for which a percent of change was determined totaled 374,000 or 69 percent of the 539,000 returns of manufacturing and trade corporations. However, the end-of-year inventories reported on these 374,000 returns amounted to about $83,000,000,000. This was 97 percent of the total end-of-year amount reported for 1961-62 in the manufacturing and trade industry divisions, and 88 percent of the total end-of-year amount reported for all industry divisions.

The source of the inventory data used in the comparison was the tax return balance sheet. The amounts reported on the balance sheet represented book values which may have been determined by any of the several valuation methods in general use by corporations, and the inventory data were used without regard to methods of valuation. The statistics on inventory change are also subject to the limitation that they reflect changes between the beginning and end of the several corporate accounting periods comprising the 1961-62 period and not just the changes between two fixed dates for all corporations.

In compiling the statistics, returns of manufacturing and trade corporations showing amounts, in general, in excess of $500 for both beginning- and end-of-year inventories were classified by ratio-size by determining for each return the result of the following computation:

$$\frac{\text{End-of-year inventory less Beginning-of-year inventory}}{\text{Beginning-of-year inventory}} \times 100.$$

For about 180,000 returns or 48 percent of the total number for which a percent could be determined, the result of this computation was positive; for about 147,000 or 39 percent of the total number, the result was negative; while, for about 48,000 or 13 percent of the total, the result of the computation showed no change. Included in the no-change category were returns of many corporations which actually showed a small change in inventories. However, this change was not apparent after rounding the tax return data to thousands of dollars during the course of statistical processing. While rounding did not significantly affect the percents of increase or decrease computed for most returns, it did affect the percents computed for returns of corporations reporting relatively small amounts of inventories at either the beginning or end of their accounting periods.

CHANGES IN LAW

Real Estate Investment Trusts

Trusts and associations qualifying as real estate investment trusts were provided special tax treatment under section 856 of the Internal Revenue Code effective for accounting periods beginning in 1961 and later years. A real estate investment trust was an unincorporated trust or association which derived most of its gross income from real estate investments and which, except for section 856, would have been taxed as a domestic corporation. Upon meeting certain conditions, real estate investment trusts were allowed to distribute in-

come to their owners without paying income tax at the corporate level.

Real estate investment trusts that distributed 90 percent or more of their taxable income (not including net long-term capital gain) were required to pay tax at the normal tax and surtax rates only on the undistributed amount. Although net long-term capital gain (reduced by net short-term capital loss) was not considered for purposes of the 90 percent test, it too was taxed at the corporate level if undistributed, but at the rate of 25 percent. (The alternative tax privilege under Code section 1201 was not allowed.) In determining taxable income, the net operating loss deduction and the special dividend deductions allowed corporations in general were denied.

Owners were required to pay tax on the taxable income (including net long-term capital gain) distributed. When distributed as dividends to owners who were individuals, amounts paid out of ordinary income were not eligible for the dividends received credit under Code section 34 nor for the partial exclusion from gross income under Code section 116. And, when distributed as dividends to owners who were corporations, amounts paid out of ordinary income were not eligible for the special deduction for intercorporate dividends received. For tax purposes, distributions of net long-term capital gain retained their character in the hands of the owners.

To qualify as a real estate investment trust for tax purposes, several conditions must have been met by the trust or association including restrictions relating to their ownership, sources of income, and nature of their assets. As outlined above, to be eligible for "conduit of income" treatment under the Code, at least 90 percent of the profit of the trust or association other than net long-term capital gain must have been distributed to the owners. In addition, real estate investment trusts must have been unincorporated trusts or associations managed by one or more trustees and must have otherwise been taxable as domestic corporations. Ownership must have been evidenced by transferable shares or by transferable certificates of beneficial ownership held by at least 100 owners, no five of which controlled 50 percent or more of the shares or certificates. Real estate investment trusts could not hold any property primarily for sale to customers.

There were three statutory requirements regarding the sources of real estate investment trust gross income. (1) At least 90 percent of the gross income must have been derived from dividends; interest; rents from real property; gain from the sale of stock, securities, and real property (including real property interests); and abatements or refunds of taxes on real property. (2) At least 75 percent of the gross income must have been derived from rents from real property; interest on real property mortgages; gain from the sale of real property; dividends received from other real estate investment trusts or gain from the sale of shares of other real estate investment trusts; and abatements or refunds of taxes on real property. (3) Less than 30 percent of the gross income must have been derived from gain on the sale of stock or securities held six months or less and gain on the sale of real property held less than four years.

There were two statutory requirements on the nature of asset holdings and these requirements generally must have been met at the close of each quarter of the taxable year: (1) At least 75 percent of the value of total assets must have been in the form of real estate assets; cash and receivables; and Government securities. (2) Of the remaining assets, no more than 5 percent could have been represented by securities of any one issuer and the holding could not have represented more than 10 percent of the outstanding voting securities of such issuer.

Percentage Depletion

The comparability of the 1961-62 depletion statistics with those for prior years was affected by amendments to the Internal Revenue Code applicable to returns used for this report.

For minerals other than oil and gas, percentage depletion was computed, generally, as a statutory percentage of ***gross income*** from mining as specified in Code section 613, but limited to one-half the ***taxable income*** from mining. Amounts shown in the statistics reflect new and generally more restrictive statutory definitions of the ordinary treatment processes considered part of mining. In some instances the new definitions reduced the amount of gross income attributable to mining and thus reduced the depletion allowable.

Under prior law, mining was defined to include not only the extraction of ores or minerals, but also ordinary treatment processes normally applied by mine owners or operators in order to obtain the "commercially marketable" product.

However, the Supreme Court decided in June 1960, that a combination mining and manufacturing company must compute its gross income from mining at that stage where the product first becomes marketable rather than at that stage where it was actually sold (as a finished manufactured product).

Paralleling the principles set forth by the Court, section 613 of the Code was amended by a section of Public Law 86-564 which eliminated the "commercially marketable" clause and specified the treatment processes which were to be considered part of mining for the various minerals.

The new law also effected changes in the depletion rates applicable to clay by adopting the criterion whereby the nature of the finished product determined the percentage to be used in computing depletion. Thus, clay to be used for purposes dependent on its refractory properties was subject to a 15-percent rate of depletion while a 5-percent rate was applicable to other clays, such as those to be used in the manufacture of building bricks, sewer pipe, and roofing tile. Before Public Law 86-564 instituted this end-use criterion, brick and tile clay were depletable at the rate of 5 percent and all other clays at the rate of 15 percent.

Life Insurance Companies

The Life Insurance Company Income Tax Act of 1959 became fully operative for 1961. Most of its provisions were retroactive to the 1958 income tax returns of life insurance companies. But a few provisions of the Act were effective beginning 1959, and some of these were

imposed gradually with transitional rules to cover 1959 and 1960. With the end of the transitional period, these latter provisions became fully effective on January 1, 1961. They related to the taxation of amounts subtracted from policyholders' surplus accounts and to the exemption from tax of income from qualified pension plan reserves.

Creation of a special "policyholders' surplus account" was prescribed for stock life insurance companies by Code section 815, added to the Internal Revenue Code by the 1959 law. This account was set up to receive certain underwriting income earned after 1958 and not taxed in the year earned. As described in sections 802 and 815 of the Code, these earnings became taxable upon their withdrawal from the account. By law, the tax on amounts withdrawn and distributed to stockholders was reduced under a transitional rule by two-thirds for 1959, by only one-third for 1960, and no reduction at all was prescribed for 1961 and later years. The tax on amounts subtracted from the account, computed at the regular normal tax and surtax rates, was considered to be part of the total amounts subtracted for the year. However, amounts subtracted in excess of distributions to stockholders, such as for the tax on the amounts subtracted, were not eligible for the special tax reductions for 1960 and 1959. The effect of this provision of the law on the statistics was to increase the life insurance company tax base for 1960 and 1959 over earlier years, and to gradually increase the income tax liability over the two-year period beyond the amount which might otherwise have been reported.

The 1959 Act also provided for an exemption from tax of income from qualified pension plan reserves, reducing the taxable investment income described in sections 804 and 805 of the Code. The effect of this change on the statistics was to reduce income subject to tax if taxable investment income was part of the tax base in addition to gain from operations. (See Income subject to tax in the Explanation of Terms.) As in the case of amounts subtracted from policyholders' surplus accounts, this provision of the law was to become effective over a three-year period by extending tax-exempt status to only one-third of the companies' income from qualified pension plan reserves in 1959, to two-thirds in 1960, and to all of the income from this source beginning with 1961.

Table G is a summary showing some of the effects on the statistics for 1958 through 1961 brought about by the 1959 change in law. Statistics for 1957 were based on provisions of law in effect for 1955 through 1957. Table G shows the subtractions from policyholders' surplus accounts and the reductions in tax on amounts subtracted in 1959 and 1960. Other provisions of the law which were effective in 1959 are also shown. These included the reporting and taxing of capital gains with net long-term capital gains (reduced by net short-term capital losses) taxed at a flat rate of 25 percent, and the one-time adjustment in 1957 tax resulting from the required change-over to the accrual method of accounting by companies previously not using this method.

As indicated by Business receipts in table G, the principal change for 1958 under the 1959 Act was the reporting and taxing of operating income from premiums and any other sources except capital gains. Previously, only investment income had been reported and taxed. Similarly, while only those expenses related to investment income were deductible before 1958, beginning with 1958 deductions were revised to include benefit payments and insurance losses (in the statistics, Cost of sales and operations), and other ordinary business expenses (included in Other deductions). Provisions pertaining to reserves and other special needs (also reflected in Other deductions) were revised to place the determination of each company's deductions on the basis of its own needs and experience. An operations loss deduction similar in effect to the net operating loss deduction allowed corporations in general was allowed life insurance companies for the first time. (The amount carried forward from prior years is shown in table G as the net operating loss carryforward). Reflecting all of these changes, the definition and methods of computing taxable income were altered. For a description of life insurance company Income subject to tax as shown in table G, see the Explanation of Terms.

Table G.—LIFE INSURANCE COMPANY ASSETS, RECEIPTS, DEDUCTIONS, INCOME SUBJECT TO TAX, TAX, PROFIT, AND DISTRIBUTIONS TO STOCKHOLDERS, 1957-1961

Item	Accounting period ended December—				
	1961	1960	1959	1958	1957
	(1)	(2)	(3)	(4)	(5)
Number of returns[1]	1,549	1,732	1,676	1,473	1,466
	(Million dollars)				
Total assets	128,861.6	121,161.2	117,039.1	107,828.2	102,701.5
Total compiled receipts	25,990.8	24,448.6	23,509.4	21,392.3	3,955.1
Business receipts	20,075.8	19,016.0	18,474.0	16,861.0	-
Net short-term capital gain reduced by net long-term capital loss	4.1	1.0	.9	-	([2])
Net long-term capital gain reduced by net short-term capital loss	24.3	5.6	1.7	-	([2])
All other receipts	5,886.6	5,426.0	5,032.8	4,531.3	3,955.1
Total compiled deductions	24,621.0	23,228.7	22,352.6	20,331.6	392.5
Cost of sales and operations	11,747.8	11,084.3	10,369.0	9,591.3	-
Other regularly itemized deductions, other than costs or other deductions	1,143.9	993.7	685.6	500.8	119.1
Other deductions (including special life insurance company deductions for 1958-1961)	11,729.3	11,150.7	11,298.0	10,239.5	273.4
Compiled net profit (less net loss)[3]	1,369.8	1,219.8	1,156.8	1,060.7	3,562.6
Net income (less deficit)[3]	1,215.7	1,082.1	1,036.3	967.6	3,481.0
Net operating loss carryforward	18.2	12.9	9.6	2.9	-
Income subject to tax, total	1,127.4	1,033.2	991.5	880.3	[2]527.8
Amounts subtracted from policyholders' surplus accounts	8.2	23.1	29.6	-	-
Reduction in tax on amounts subtracted from policyholders' surplus accounts	-	3.9	10.0	-	-
Income tax (after reduction), total	576.1	529.4	555.9	455.3	294.4
Current-year liability	576.1	529.4	501.9	455.3	294.4
1957 tax adjustment (net)	-	-	54.0	-	-
Compiled net profit less income tax	793.2	690.4	600.9	605.4	3,268.2
Distributions to stockholders other than in own stock	142.3	145.6	148.1	103.5	106.1

[1]A change in definition affected the number of returns for 1961. See page 10.
[2]Capital gains for 1957 were excluded by law from gross investment income (shown as total compiled receipts). However, some capital gains attributable to nonlife insurance reserves were taxable and were included in income subject to tax for 1957. Capital gains were completely nontaxable in 1958 and were excluded from 1958 data.
[3]For 1961, 1960, 1959, and 1958, derived from gain or loss from operations *after* special deductions applicable only to life insurance companies. For 1957, derived from net investment income *before* all special deductions.

Foreign Tax Credit

A credit against the corporation income tax liability was allowable for income, war profits, or excess profits taxes paid, accrued, or deemed paid through subsidiaries to a foreign government. The credit was limited by law, and the statistics for 1961-62 reflect a new alternative method of computing the limitation.

Between 1954 and 1961 the foreign tax credit allowable was subject to a "per country" limitation. This provided,

generally, that the credit allowable for taxes imposed by any one foreign country could not exceed that proportion of the United States tax which taxable income from the foreign country bore to the total taxable income of the corporation. The total credit attributable to current-year foreign taxes was the sum of the limited amounts for each country.

An alternative method, the "overall limitation" could have been elected for taxable years beginning after December 31, 1960. This provided, generally, that the total credit allowable could not exceed that proportion of the United States tax which the total taxable income from outside the United States bore to the corporation's total taxable income. In effect, the overall limitation was an offsetting device for those corporations deriving income both from countries imposing corporate taxes at rates in excess of the United States rates and from countries with corporate tax rates which were less than the United States rates. (See the Explanation of Terms section of this report for a discussion of the foreign tax credit in general.)

As described on the back cover of this volume, a special supplemental report for 1961-62 entitled ***Foreign Income and Tax***, provides comprehensive information about the foreign tax credit. Because of methods used to process the data, the foreign tax credit shown in the supplement may differ slightly from the summary totals appearing in this report.

STATISTICAL POPULATION

Corporation Defined

The term corporation as defined in the Internal Revenue Code included joint stock companies, insurance companies, unincorporated associations including business trusts and certain partnerships, as well as mutual savings banks, savings and loan associations, and cooperative banks. Even though not legally organized as corporations, these organizations possessed characteristics typical of the corporate form, such as continuity of life, centralization of management apart from ownership, limited liability of owners, and free transferability of interests. All were taxable as corporations, filed on corporation income tax returns or on corporation returns of income, and data for them are reflected in this report. The few sole proprietorships and partnerships that *elected* to be taxed as corporations did not actually operate as corporations, and though filing on corporation income tax returns, data for them were excluded from this report.

Number of Returns vs. Number of Corporations

The number of returns in this report differs from the number of nongovernment corporations for several reasons. The Internal Revenue Code permitted an affiliated group of corporations to file a single return showing the combined financial data for the group. In fact though, almost all corporations filed on a nonconsolidated basis so that the reporting unit for which statistics are shown was, for the most part, the legal entity without regard to ownership.

Some part-year returns reflected changes in accounting periods by continuing corporations. As a result it was possible for the same corporation to be counted twice for the population, although there was no duplication in the financial data included because each part-year return covered a different period of time. In a somewhat similar vein, a reorganized corporation filed separate returns to reflect current-year operations before and after the date of reorganization.

The number of returns shown in this report also differs from the number of corporations because returns of nonprofit corporations are excluded. Corporations designated tax-exempt under Code sections 501 and 521 included charitable, religious, scientific, and literary societies, as well as certain cooperative and mutual groups. Cooperative and mutual groups designated tax-exempt included public utility types such as for rural electrification, and most farmers' cooperatives, but the following types were nonexempt and subject to the income tax: (1) most types of cooperatives including farmers' cooperatives not qualifying for exemption under Code section 521, (2) mutual life or marine insurance companies, (3) other mutual insurance companies, but generally only if their gross income was more than $75,000, and (4) mutual savings banks, building or savings and loan associations, and cooperative banks. Each of these companies filed on corporation income tax returns and data for them were included in this report.

Under certain conditions, some exempt corporations were also taxable and at the regular corporate rates. These partially taxed organizations included educational and charitable organizations taxable on the income derived from business activities unrelated to their nonprofit status and farmers' cooperatives taxable on their undistributed earnings. Data for these organizations were excluded from this report. On the other hand, small business corporations that elected to be taxed through their shareholders are included even though they were not subject to the corporation income tax. As a result of these exceptions there are differences among the number of corporations, the number of corporation returns as shown in this report, and also the number of returns of corporations that were taxable at the corporate rates.

There is a slight change for 1961-62 between the number of returns as shown in this report and the number of corporations. As a result of revised definitions of the statistical population of life and mutual insurance company returns, the number of insurance carriers as shown in the statistics is 180 less than might otherwise have been expected. However, since the changes in definition affected only small-size companies, no significant changes in the income and financial statistics for life and mutual insurance companies are apparent. Because of the changes in definition, 240 burial associations and mutual aid societies reporting as life insurance companies were regarded as mutual nonlife insurance companies. Of this number, 180 had gross income of $75,000 or less and reported no income tax. These companies were treated as if they were tax-exempt corporations and data for them were therefore excluded from the statistics. Data for the remaining 60 were added to the statistics for mutual insurance companies that filed on Form 1120M.

Business Coverage

In general, this report covers corporate business activities in the United States as reported on returns of domestic and resident foreign corporations. However, domestic corporations (corporations organized within the

United States) could have reported certain income from foreign sources, such as dividends remitted from foreign subsidiaries. Also, a domestic corporation operating abroad through a branch reported all of its income from the foreign branch. Resident foreign corporations (corporations organized abroad but engaged in trade or business in the United States) reported only the income from United States sources. Nonresident foreign corporations (corporations organized abroad and not engaged in trade or business in the United States) were taxable mostly on investment income from United States sources, but information relating to these corporations was not included in *Statistics of Income.*

Time Coverage

By law, a corporation in existence at any time during the year, regardless of whether or not it had taxable income and unless it was expressly exempt from taxation, was required to file a corporation income tax return, or, if taxed at the shareholder level, a small business corporation return of income. This report, summarizing corporate business and financial activities for 1961-62, was derived from returns filed for accounting periods that ended July 1961 through June 1962. Most of these returns were filed for annual accounting periods, but some returns were also filed to cover part-year accounting periods. Part-year returns were filed for new corporations not in existence long enough to report for a full accounting period, for reorganized corporations to report for the periods preceding and following the reorganization date, for merging or liquidating corporations as final returns, and for other corporations changing their accounting periods where the part-year return was filed to cover the changeover.

Income tax law required that returns be filed for the annual accounting period customarily used by the corporation in keeping its books and that, in general, the accounting period be closed at the end of a month. A growing number of corporations have chosen noncalendar year accounting periods.

Considering the accounting periods covered for 1961-62, a span of some 23 months existed between the *beginning* of the first included accounting period on August 1, 1960, and the *end* of the last included accounting period on June 30, 1962. Thus, business receipts are the sum of the business receipts for some corporations for the 12 months ended July 1961, plus the business receipts for each of 23 different months. Also, balance sheet items, such as end-of-year inventories and depreciable assets, are combinations of data representative not only of the composition of many corporations at December 31, 1961, but of some companies at July 31, 1961, and of other companies 11 months later, at June 30, 1962.

DESCRIPTION OF THE SAMPLE AND LIMITATIONS OF THE DATA

Description of the Sample

Sources of data

Statistical information in this report was estimated from a sample, selected before audit, of corporation income tax returns and small business corporation returns of income filed in the district offices of the Internal Revenue Service and with the Office of International Operations in the National Office. The sampled returns reflected the business activities of the total number of domestic corporations and resident foreign corporations filing returns with accounting periods ended July 1961 through June 1962. The number of returns filed was estimated to be 1,240,000. This total represents returns, Form 1120 (U.S. Corporation Income Tax Return), Form 1120L (U.S. Life Insurance Company Income Tax Return), Form 1120M (U.S. Mutual Insurance Company Income Tax Return), Form 1120-S (U.S. Small Business Corporation Return of Income), and Form 1120-F (U.S. Income Tax Return of Foreign Corporation) except those filed by nonresident foreign corporations.

The sample was drawn to represent the total number of returns for 1961-62 regardless of when these returns were filed. Prior-year delinquent returns were included for the purpose of estimating data for current-year returns filed too late to be included in this report. It was felt that the characteristics of returns due but not yet received for the income year 1961-62 could be represented best by the previous-year delinquent returns received during the current-year filing period. The number of prior-year delinquent returns filed during this period was about 65,000.

About 50,000 returns filed by inactive corporations were counted among the total number of returns, but no data were tabulated from them. Not counted in the total were tentative returns, amended returns which were not associated with the original return, returns in the Form 990 series filed by tax-exempt organizations, and returns of unincorporated businesses for which an election was made to be taxed as corporations under section 1361 of the Code.

Sample selection

Returns were grouped by type of return, by size of total assets, and by the 62 district offices and the Office of International Operations in Washington, D. C. The sample design was adapted to fit the regular return sorting and grouping procedures employed by district offices to facilitate the processing of returns for revenue collection and audit purposes. Uniform methods of grouping returns by type of return and by size of total assets were prescribed for each office.

Within each of the groups, returns were assigned consecutive account numbers and the sample was selected systematically by withdrawing from the various groups all returns with designated account numbers. For sample purposes, these groups were combined into sample classes which can be identified as follows:

I. Forms 1120, 1120L, 1120M, and 1120-F (resident):

Sample class A.—Returns with net income or deficit of $1,000,000 or more, or total assets of $10,000,000 or more.

Sample class B.—The following special types of returns unless they were included in sample class A: consolidated returns, returns with personal holding company schedules attached, life (Form 1120L) and mutual (Form 1120M) insurance company returns, returns with overpayment of tax, and returns of resident foreign corporations (Form 1120-F). In addition, other

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returns showing both total assets of $1,000,000 under $10,000,000 and net income or deficit under $1,000,000.

Sample class C.—Returns other than the special return types described under sample class B, with total assets of $100,000 under $1,000,000 in the case of current-year returns, and with total assets either under $1,000,000 or not reported in the case of prior-year delinquent returns.

Sample class D.—Current-year returns, other than the special return types described under sample class B, with total reported assets greater than zero but less than $100,000.

Sample class E.—Current-year returns, other than the special return types described under sample class B, which showed assets zero or not reported.

There were 53,000 returns in this class, represented by 10,200 sampled returns. About one-third of the sampled returns in this class showed no items of income or deductions and were therefore excluded from the basic tables as returns of inactive corporations.

The remaining two-thirds were separated into two groups: (1) returns with zero assets, and, (2) returns with assets greater than zero but not reported. Returns with zero assets were filed, generally, by corporations which liquidated or merged during the taxable year. These situations were identifiable by information provided in the tax return. Data from these returns were included in the statistics and are shown separately in tables which show data classified by size of total assets.

For returns with assets greater than zero but not reported and with business receipts of $1,000,000 or more, asset and liability data were estimated using other sources.

Each remaining return, filed by an active corporation with assets greater than zero but not reported and with business receipts under $1,000,000, was excluded from the sample and replaced by a randomly selected return from sample class C or D which had been classified in the same industry as the excluded return.

Table H.—CORPORATION RETURNS: NUMBER FILED, NUMBER IN SAMPLE, AND PRESCRIBED AND ACHIEVED SAMPLING RATES, BY SAMPLE CLASS, 1961-62

Sample class	Number of returns		Sampling rate	
	Filed	In sample	Prescribed	Achieved
	(1)	(2)	(3)	(4)
Total	[1]1,240,431	184,832	-	-
Forms 1120, 1120L, 1120M, 1120-F (resident only), total	1,133,315	170,008	-	-
A	12,143	12,143	1.0000	1.0000
B	77,133	77,133	1.0000	1.0000
C	411,482	42,483	0.1000	0.1032
D	579,452	28,053	0.0500	0.0484
E	53,105	10,196	0.2000	0.1920
Form 1120-S, total	107,116	14,824	-	-
F	4	4	1.0000	1.0000
G	5,026	5,026	1.0000	1.0000
H	102,086	9,794	0.1000	0.0959

[1]There is a slight disparity between the total number of returns in this table and the rounded estimate of 1,240,759 in table 1.

II. Form 1120-S:

Sample class F.—Returns with net income or deficit of $1,000,000 or more, or total assets of $10,000,000 or more.

Sample class G.—Current-year returns with net income or deficit under $1,000,000 and total assets of $1,000,000 under $10,000,000, and all prior-year delinquent returns not included in sample class F.

Sample class H.—Current-year returns with total assets less than $1,000,000 or with assets zero or not reported. For returns with assets greater than zero but not reported, sources other than the tax return balance sheet were used to estimate balance sheet information.

For each of these classes, the number of returns filed, the number of returns in the sample, and the prescribed and achieved sampling rates, are given in table H.

Method of estimation

The total number of returns filed was determined from counts made and submitted by the district offices and the Office of International Operations in Washington, D. C. The adequacy of response by sample class was reviewed by applying the prescribed sample rates to the number of returns filed and comparing this expected sample size with the number of returns actually received from each office. When receipts of tax returns appeared to be inadequate, a follow-up procedure was employed to obtain the missing returns. Sample data were expanded to the sample class totals by weights obtained by dividing the total number of returns filed per sample class by the number of sample returns received for that class.

Separate sets of weighting factors, one for each Internal Revenue district were used to derive statistics in tables 13, 14, and 15. Achieved sampling rates varied sufficiently among the districts to warrant the adoption of these separate sets of weights. As a result, the totals for "All regions" in tables 13, 14, and 15 show slight differences from the corresponding totals, based on national weights, shown in other tables of this report.

Limitations of the Data

Sampling variability

The ***relative*** sampling variability is the sampling variability expressed as a percent of the estimate. The sampling variability at the two standard deviation level when added to and subtracted from the estimate provides the computed upper and lower limits within which 19 out of 20 estimates derived from similarly selected samples would be expected to fall.

The relative sampling variability associated with aggregate amounts is generally less than that associated with the frequencies related to the aggregate amounts. This is because returns of large corporations, sampled at the rate of 100 percent and therefore not subject to sampling variability, account for a larger proportion of the total amount estimates, but for a smaller proportion of the related total number of returns estimates.

Table I shows the number of returns for major industrial groups (from table 2 of this report) and also provides the estimated relative sampling variability of these frequencies based on the standard statistical formula. The frequency of reporting for several items from corporation returns is shown in table J. This table also provides the associated relative sampling variability

Table I. —ACTIVE CORPORATION RETURNS: RELATIVE SAMPLING VARIABILITY AT THE TWO STANDARD DEVIATION LEVEL OF ESTIMATED NUMBER OF RETURNS, BY MAJOR INDUSTRIAL GROUP, 1961-62

Major industrial group	Active corporation returns			
	Total returns		Small business corporation returns, Form 1120-S	
	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)
	(1)	(2)	(3)	(4)
All industrial groups	1,190,286	0.12	106,048	0.16
Agriculture, forestry, and fisheries	18,981	5.07	3,367	10.16
Mining, total	13,731	5.91	1,277	16.63
Metal mining	866	21.42	[1]	[2]
Bituminous coal and lignite mining	1,883	15.74	268	36.19
Crude petroleum and natural gas	7,161	8.44	699	22.54
Mining and quarrying of nonmetallic minerals, and anthracite mining	3,821	10.93	258	36.68
Construction	83,791	2.48	10,229	5.64
Manufacturing, total	173,558	1.56	15,776	4.40
Beverage industries	3,566	10.89	407	29.83
Food and kindred products	15,315	5.29	1,336	16.20
Tobacco manufactures	94	38.95	-	-
Textile mill products	6,306	8.34	552	25.49
Apparel and other finished products made from fabrics and similar materials	16,992	5.53	2,334	12.29
Lumber and wood products, except furniture	8,551	7.51	866	20.00
Furniture and fixtures	5,818	9.23	542	25.66
Paper and allied products	3,444	10.65	249	38.00
Printing, publishing, and allied industries	20,480	5.11	2,487	11.95
Chemicals and allied products	10,108	6.82	564	25.18
Petroleum refining and related industries	1,261	18.58	[1]	[2]
Rubber and miscellaneous plastics products	4,427	10.59	305	34.42
Leather and leather products	2,982	12.37	222	40.00
Stone, clay, and glass products	7,845	7.64	679	22.77
Primary metal industries	4,477	9.70	234	38.08
Fabricated metal products (including ordnance), except machinery and transportation equipment	18,219	5.14	1,395	15.94
Machinery, except electrical and transportation equipment	18,143	5.20	1,329	16.29
Electrical machinery, equipment, and supplies	7,182	7.86	502	26.27
Transportation equipment, except motor vehicles	2,419	13.75	212	40.58
Motor vehicles and motor vehicle equipment	2,049	15.22	108	56.76
Professional, scientific, and controlling instruments; photographic and optical goods; watches and clocks	3,457	12.12	330	33.75
Other manufacturing industries	10,423	7.25	1,070	18.20
Transportation, communication, electric, gas, and sanitary services, total	49,048	3.29	4,109	9.20
Transportation	37,446	3.84	3,164	10.53
Communication	6,452	8.67	683	23.03
Electric and gas companies and systems	1,503	15.77	[1]	[2]
Water supply and other sanitary services	3,647	12.42	218	40.64
Wholesale and retail trade, total	364,947	1.02	43,822	2.21
Wholesale trade, total	123,412	1.93	13,189	4.90
Groceries and related products	14,240	5.95	1,733	14.34
Electrical goods, hardware, and plumbing and heating equipment and supplies	13,766	5.94	1,339	16.27
Other wholesalers	95,406	2.23	10,117	5.67
Retail trade, total	230,243	1.40	29,472	2.98
Food	16,299	5.83	1,965	13.39
General merchandise	14,979	5.99	1,416	15.95
Apparel and accessories	27,379	4.55	3,494	10.05
Furniture, home furnishings, and equipment	22,370	4.93	3,360	10.20
Automotive dealers and gasoline service stations	38,128	3.58	4,765	8.56
Eating and drinking places	34,498	4.14	3,854	9.51
Building materials, hardware, and farm equipment	25,475	4.53	3,409	10.30
Other retail stores	51,115	3.32	7,209	6.84
Wholesale and retail trade not allocable	11,292	6.90	1,161	17.60
Finance, insurance, and real estate, total	340,210	1.04	12,135	5.12
Banking	14,901	2.03	127	53.91
Credit agencies other than banks	48,866	2.93	976	19.07
Holding and other investment companies	12,638	5.60	166	45.90
Security and commodity brokers, dealers, exchanges, and services	3,854	11.74	227	40.27
Insurance carriers	4,019	5.42	[1]	[2]
Insurance agents, brokers, and service	21,060	5.28	3,140	10.65
Real estate, except lessors of real property other than buildings	227,984	1.38	7,293	6.73
Lessors of real property, except buildings	6,888	8.10	175	47.30
Services, total	137,955	1.93	14,954	4.55
Hotels, rooming houses, camps, and other lodging places	13,007	6.12	1,582	14.69
Personal services	23,772	4.99	3,261	10.38
Business services	38,700	3.89	3,436	10.11
Automobile repair, services, and garages, and other repair services	20,384	6.46	2,434	15.18
Motion pictures	7,159	8.86	479	27.14
Amusement and recreation services, except motion pictures	16,913	5.67	2,004	13.26
Other services	18,020	5.80	1,758	14.50
Nature of business not allocable	8,065	8.75	379	29.92

[1] Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[2] No reliable estimate of the sampling variability was obtainable from the sample.
NOTE: The relative sampling variability at the two standard deviation level is the sampling variability expressed as a percent of the estimate. The sampling variability when added to and subtracted from the estimate provides the calculated upper and lower limits within which 95 percent of similarly derived estimates would be expected to fall.

(computed using the standard statistical formula) for each of these estimates.

"Upper limit" relative sampling variability estimates based on a special formula are shown in table K for frequency estimates in general. Table K provides, for any specific frequency estimate, a percent that is somewhat higher than that which would have been yielded by the standard formula. The first three columns of table K

Table J. —ACTIVE CORPORATION RETURNS: RELATIVE SAMPLING VARIABILITY AT THE TWO STANDARD DEVIATION LEVEL FOR SELECTED FREQUENCY ESTIMATES, BY INDUSTRIAL DIVISION, 1961-62

Industrial division	Total returns		Returns showing— Business receipts		Net long-term capital gain reduced by net short-term capital loss		Net gain, sales other than capital assets		Net loss, sales other than capital assets	
	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All industrial divisions	1,190,286	0.12	1,013,285	0.31	149,582	1.50	50,226	3.00	45,500	3.02
Agriculture, forestry, and fisheries	18,981	5.07	18,036	5.20	4,057	9.80	429	30.38	789	22.90
Mining	13,731	5.91	11,636	6.26	3,056	10.72	378	30.08	366	22.05
Construction	83,791	2.48	78,257	2.56	9,855	6.63	1,203	19.10	2,948	12.62
Manufacturing	173,558	1.56	168,426	1.58	28,931	3.32	2,541	12.00	9,607	6.00
Transportation, communication, electric, gas, and sanitary services	49,048	3.29	47,259	3.35	7,508	7.46	805	23.75	2,666	13.31
Wholesale and retail trade	364,947	1.02	356,061	1.03	37,300	3.27	4,251	10.30	12,997	5.99
Wholesale trade	123,412	1.93	118,977	1.96	15,592	4.93	1,530	16.87	5,084	9.32
Retail trade	230,243	1.40	226,154	1.41	20,229	4.58	2,459	13.63	7,378	8.17
Wholesale and retail trade not allocable	11,292	6.90	10,930	6.99	1,479	16.94	262	44.32	535	28.25
Finance, insurance, and real estate	340,210	1.04	203,549	1.42	46,129	2.64	38,965	3.46	10,062	6.02
Services	137,955	1.93	127,888	2.01	12,465	6.12	1,612	17.33	5,546	9.83
Nature of business not allocable	8,065	8.75	2,173	16.67	281	46.13	[1]	[2]	119	66.94

Industrial division	Returns showing—Continued: Amortization		Depreciation		Depletion		Amounts contributed under pension plans		Amounts contributed under other employee benefit plans		Net income	
	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
All industrial divisions	219,429	1.41	987,035	0.34	18,066	4.74	84,480	1.82	205,934	1.32	715,589	0.55
Agriculture, forestry, and fisheries	4,013	11.03	16,930	5.34	490	26.32	427	24.00	1,345	17.87	10,560	6.66
Mining	2,455	13.72	11,244	6.35	6,025	8.20	898	14.19	1,792	13.48	6,695	8.14
Construction	16,071	5.84	70,525	2.69	848	22.07	6,612	7.87	21,117	4.84	46,654	3.27
Manufacturing	30,974	3.92	158,420	1.62	2,246	11.30	24,553	3.10	57,912	2.52	110,494	1.92
Transportation, communication, electric, gas, and sanitary services	8,322	7.89	44,238	3.44	639	24.56	5,212	8.33	10,871	6.46	30,166	4.13
Wholesale and retail trade	63,808	2.85	321,017	1.10	2,370	14.58	24,378	3.77	70,225	2.44	224,948	1.36
Wholesale trade	21,673	4.90	102,274	2.09	932	21.94	12,242	5.03	24,542	3.96	84,255	2.29
Retail trade	40,040	3.68	209,340	1.47	1,346	20.27	11,434	5.87	43,822	3.23	134,054	1.88
Wholesale and retail trade not allocable	2,095	16.09	9,403	7.38	92	64.13	702	22.63	1,861	15.07	6,639	8.63
Finance, insurance, and real estate	63,220	2.77	246,330	1.25	4,725	9.45	16,567	3.24	23,572	3.36	211,986	1.37
Services	29,397	4.38	116,562	2.11	707	27.75	5,792	8.59	18,944	5.22	72,985	2.70
Nature of business not allocable	1,169	22.38	1,769	18.48	[1]	[2]	[1]	[2]	156	63.46	1,101	23.00

Industrial division	Returns showing—Continued: No net income[3]		Income subject to tax[4]		Total assets		Distributions to stockholders other than corporation's own stock	
	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)
	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
All industrial divisions	474,697	0.83	553,873	0.69	1,147,481	0.18	118,363	1.54
Agriculture, forestry, and fisheries	8,421	7.89	6,954	8.35	18,522	5.15	1,758	14.62
Mining	7,036	8.57	4,385	9.98	13,160	6.02	1,648	14.07
Construction	37,137	3.95	34,350	3.87	81,351	2.52	4,645	8.39
Manufacturing	63,064	2.89	85,265	2.17	169,072	1.58	23,075	3.35
Transportation, communication, electric, gas, and sanitary services	18,882	5.60	23,448	4.71	47,659	3.35	5,190	8.07
Wholesale and retail trade	139,999	1.93	168,495	1.62	353,251	1.04	32,451	3.27
Wholesale trade	39,157	3.83	66,148	2.60	119,852	1.96	13,887	4.92
Retail trade	96,189	2.39	97,255	2.27	222,611	1.43	17,444	4.62
Wholesale and retail trade not allocable	4,653	11.42	5,092	9.88	10,788	7.05	1,120	17.47
Finance, insurance, and real estate	128,224	1.94	177,901	1.50	326,858	1.06	41,098	2.55
Services	64,970	2.96	52,364	3.26	131,260	1.98	8,342	6.91
Nature of business not allocable	6,964	9.46	711	29.02	6,348	9.98	156	60.00

[1]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[2]Sample is too small to yield reliable estimate of sampling variability.
[3]Includes returns with deficit and returns with equal income and deductions.
[4]These estimates also apply to the number of returns showing income tax.
NOTE: The relative sampling variability at the two standard deviation level is the sampling variability expressed as a percent of the estimate. The sampling variability, when added to and subtracted from the estimate, provides the calculated upper and lower limits within which 95 percent of similarly derived estimates would be expected to fall.

apply to tables in this report in which returns were classified by size of total assets. The fourth column may be used for other 1961-62 tables.

Use of table K to provide an upper limit for the relative sampling variability of an estimated number of returns may be illustrated by the following example. If 25,000 was the number of returns with total assets of $100,000 under $250,000, then the relative sampling variability would be expected to be less than the figure of 4.0 percent shown in column 2 opposite 25,000.

The conservative nature of the relative sampling variability estimates shown in table K may be illustrated by comparing an estimate from column 4 of this table with the calculated, more precise, relative sampling variability for a similar number of returns shown in table J. Thus, from columns 11 and 12 of table J, the calculated relative sampling variability of the 4,013 returns classified in the agriculture, forestry, and fisheries industrial division which showed a deduction claimed for amortization was 11.03 percent. A higher relative sampling

Table K.—ACTIVE CORPORATION RETURNS: CONSERVATIVE RELATIVE SAMPLING VARIABILITY AT THE TWO STANDARD DEVIATION LEVEL OF ESTIMATED NUMBER OF RETURNS, 1961-62

Estimated number of returns	Tables showing classification by asset size			Tables not showing classification by asset size
	Returns with total assets—			
	Under $100,000	$100,000 under $1,000,000	$1,000,000 or more	
	(1)	(2)	(3)	(4)
	(Percent)			
200	63.0	45.0		63.0
300	52.0	36.0		52.0
400	45.0	32.0		45.0
500	40.0	28.0		40.0
600	36.5	25.8		36.5
700	33.8	23.9		33.8
800	31.6	22.4		31.6
1,000	28.3	20.0		28.3
1,200	25.8	18.2		25.8
1,400	23.9	16.9		23.9
1,600	22.4	15.8		22.4
1,800	21.1	14.9		21.1
2,000	20.0	14.1		20.0
2,500	17.9	12.6		17.9
3,000	16.3	11.5		16.3
4,000	14.1	10.0		14.1
5,000	12.6	8.9		12.6
7,000	10.7	7.6		10.7
10,000	8.9	6.3		8.9
15,000	7.3	5.2		7.3
25,000	5.7	4.0		5.7
35,000	4.8	3.4		4.8
50,000	4.0	2.8		4.0
75,000	3.3	2.3		3.3
100,000	2.8	2.0		2.8
150,000	2.3	1.6		2.3
200,000	2.0	1.4		2.0
250,000	1.8	1.3		1.8
500,000	1.3	0.9		1.3

Generally not subject to sampling variability

NOTE: An upper limit formula was used to compute the relative sampling variability estimates shown in this table. Therefore, the relative sampling variability estimates are higher than those which would have been obtained by using the standard formula. The disparity is generally less for tables showing classification by size of total assets than for other tables.

variability, 14.1 percent, is shown in column 4 of table K opposite the estimated number of returns of 4,000 for tables in which statistics are not classified by size of total assets.

Frequencies and amounts considered subject to excessive sampling variability are not shown in the tables, although they are reflected in the appropriate totals. Where sampling variability was judged to be excessive, data in particular cells have been deleted or have been combined in such a way as to present combined totals for groups of cells, the combined sampling variability for which was not judged to be excessive. Where deletions were made in tables, the applicable cells are footnoted. Where combinations of data were made, the combined totals are presented alongside the bracketed cells to which they relate.

Other limitations due to sampling

A dash, rather than a frequency or amount, in any given table cell indicates either that there were no returns with the particular characteristic, or because of its rarity, instances of the characteristic were not present among the returns selected for the sample. However, for statistics based on returns selected for the sample at a rate of 100 percent, a dash indicates a presumption of no returns with the particular characteristic.

Response and other nonsampling limitations

In processing returns for collection purposes in the district offices and later, in processing the sample of returns for statistical purposes, several steps were taken to reduce taxpayer reporting errors and other errors introduced in data processing operations. A large proportion of the returns were mathematically verified, but not audited, in the district offices before they were made available for sample selection. Any corrections resulting from mathematical verification of the taxpayer's entries are reflected in the statistics.

In transcribing and tabulating the information from the sampled returns, additional checks were imposed to improve the quality of the resulting estimates. Returns which showed data in accompanying schedules, but not on appropriate return lines, and returns with obvious errors, were edited and properly transcribed. Mechanical transcribing was verified by the process of repeat card punching, and, prior to tabulating, numerous tests for consistency were applied using an electronic computer, to assure that the proper balance and relationship between return items and statistical classifications were maintained.

An extensive system of sample management and control was used to insure the selection of the prescribed sample and prevent inaccuracies in estimating the number of returns filed in each sample class. Sample controls for the most detailed sampling groups were maintained for each district office. In addition, returns of corporations in sample classes A and G were controlled on a name basis as a further check on the completeness of the sample.

However, the controls maintained over the selection of the sample returns and the processing of the source data did not completely eliminate the possibility of error. Also, practical operating considerations necessitated allowance of reasonable tolerances in the statistical processing of these data.

EXPLANATION OF TERMS

The following explanations include definitions and limitations based on income tax law, descriptions and limitations of classifications used, and adjustments made in preparing the statistics. These explanations are designed to aid the user in interpreting the statistical content of this report and should not be construed as interpretations of the Internal Revenue Code, or related regulations, procedures, or policies. Code sections cited were those in effect for 1961-62.

Explanations pertaining to the historical comparability of terms and the definition of items which appear only in the historical tables begin on page 273 of this report.

Accounts payable were liability amounts of relatively short duration not secured by notes of indebtedness. Generally, only liabilities which arose during the normal course of conducting the trade or business were included.

Nontrade accounts payable were includible in the statistics for Other current liabilities.

Active corporation returns were those showing any items of income or deduction. They comprised the vast majority of the returns filed and were the basis for all the financial statistics presented in this report.

Advertising expenses were allowable as a deduction under Code section 162 if they were ordinary and necessary and bore a reasonable relation to the trade or

business of the corporation. The amount shown in the statistics includes advertising identified as a cost of sales or operations as well as advertising expense reported as a business deduction.

Amortization was the sum of (1) deductions taken in lieu of depreciation for Government-certified emergency facilities for the national defense (under section 168 of the 1954 Code), and grain storage facilities (section 169), and (2) the amounts of deferred expenses written off in 1961-62 for research and experimental expenditures (section 174), exploration and development expenditures (sections 615 and 616), organizational expenditures (section 248), and trade mark and trade name expenditures (section 177). The amounts shown in the statistics include amortization reported as a manufacturing or operating cost.

Each type of deduction comprising amortization was elective. Because of the choice of treating some amortizable expenditures as fully deductible current expenses and because of the nature of the various expenditures being written off, most of the deduction was attributable to the writeoff of emergency facilities. Section 168 provided for the amortization of such facilities over a 60-month period, with the privilege of changing to regular depreciation at any time. A considerable lapse in time between certification as an emergency facility and the beginning of amortization could result from (1) the time necessary to complete the facility and (2) an election to begin amortization with the next full tax year after acquisition or completion of the facility.

The amounts deducted for 1961-62 for emergency facilities were based on facilities certified in 1956-57 or later. New certifications after August 22, 1957, were limited to facilities used to produce new or specialized defense items, to provide research, development, or experimental services for the Department of Defense or Atomic Energy Commission, and to provide for the primary processing of uranium under a Government-sponsored program to discover new sources of the mineral. No facilities could be certified as emergency facilities after December 31, 1959.

Amounts contributed under other employee benefit plans were deductions claimed under Code section 162. Other employee benefit plans comprised employee death plans, health or accident and sickness plans, and other welfare plans. The statistics for this item include any identifiable amounts reported as a cost of sales or operations.

Excluded were deductions claimed for contributions to pension plans and certain other deferred compensation plans within the purview of Code section 404. (See Amounts contributed under pension plans.)

Amounts contributed under pension plans consisted of deductions claimed under Code section 404 for payments to pension, annuity, stock bonus, profit sharing, or other deferred compensation plans. The Code imposed limitations on the amounts deductible for the taxable year and provided a carryforward feature for certain amounts paid in excess of the limitation. The statistics include identifiable amounts reported as a cost of sales or operations. (See also, Amounts contributed under other employee benefit plans.)

Amounts subtracted from policyholders' surplus account of life insurance companies are discussed under Life Insurance Companies in the Changes in Law section of this report.

Annual returns, or full-year returns, were returns representing twelve-month accounting periods. Included were calendar year returns ended December 1961 as well as noncalendar year returns with accounting periods ended during the months July through November 1961 and January through June 1962.

Bad debts occurring during the year or a reasonable addition to a reserve for bad debts could be taken as a deduction under section 166 of the Code.

In the case of mutual savings banks, domestic building and loan associations, and cooperative banks without capital stock and operated for mutual purposes without profit, the amount claimed was considered reasonable, by law, so long as it did not exceed the lesser of (1) taxable income before the bad debt deduction, or (2) the excess of 12 percent of deposits over the sum of surplus, undivided profits, and reserves at the beginning of the year.

In the case of banks and domestic building and loan associations, corporate or government debts evidenced by certain bonds which became worthless during the year were chargeable to bad debts under Code section 582.

Bad debt recoveries were regarded as an income item and reported in Other receipts.

Balance of income tax due, shown in table 11, was the excess of the income tax liability after foreign tax credit over prepayments of tax and was computed as a statistical item only for those returns showing such an excess. Prepayments consisted mainly of payments on declarations of estimated tax and payments with requests for extension of time in which to file, each of which is described under separate heading.

Balance of income tax was due at time of filing the tax return; however, under an installment privilege half of this balance could be paid within three months after filing. Since the amounts shown were as of the time the return was filed, they do not reflect any subsequent adjustments such as those resulting from audit.

Bonds, notes, and mortgages payable were separated on the balance sheet according to the length of time from maturity of the obligations. Length of time from maturity was based on date of balance sheet rather than date of issue. Accordingly, long-term obligations maturing within the coming year were reportable together with short-term obligations, as having maturity of less than one year. The amounts are shown as reported.

Business receipts were, in general, the gross operating receipts of the corporation reduced by the cost of returned goods and allowances.

Business receipts included rents reported as a principal business income by real estate operators and by certain types of manufacturing, public utility, and service corporations. The latter corporations included manufacturers that frequently rented products rather than sold them, such as tabulating or electronic equipment; lessors of public utility facilities such as docks, warehouses, and pipelines; and companies engaged in rental services, such as for the rental of automobiles or clothing.

In the finance division, business receipts included such items as bank fees, commissions, trust department earnings, exchange collections or service charges when identified in schedules attached to the return, and premium

income of life and certain other insurance companies. (Mutual insurance companies other than life or marine, and other than fire insurance companies issuing perpetual policies reported only investment income for tax purposes so that the premiums for these companies were not included.) When identified in schedules, operating income from investments (other than rent or cooperative apartment assessment reported by real estate operators) was allocated to one of the specific types of investment income for which statistics are shown separately.

Some corporations treated excise and related taxes which were included in the sales price of their products as part of their gross receipts from sales; others reported their receipts after adjustment for these taxes. When treated as receipts, excise and related taxes were deducted on the tax return as part of the cost of goods sold or were included in the separately itemized deduction for taxes paid. In any case, the receipts as reported by the taxpayer were included in the statistics. (See also Cost of sales and operations.)

Business receipts reported on nonconsolidated returns by security and commodity brokers, dealers, and exchanges, and by real estate subdividers, developers, and operators, required special statistical treatment. For these returns, net profit or loss from sales of securities or real estate was allocated to the statistics for Net gain or loss from sales of property other than capital assets if cost of sales and operations exceeded 50 percent of receipts, or if such receipts were specifically identified as sales of securities or real estate. Otherwise, business receipts for these companies were used as reported. (See also, Size of business receipts.)

Calendar year returns were returns with full-year accounting periods ended December 1961.

Capital stock, common and preferred, represented amounts of outstanding shares of ownership in the corporation as shown on the balance sheet. When the amount could not be identified as common or preferred, it was treated as common stock. The Form 1120-S return, filed by small business corporations for which an election had been made to be taxed through shareholders, did not require identification as to type of stock. Amounts reported on these returns were included in common stock.

Cash, as reported in the balance sheet, was the amount of currency or instruments and claims which are generally used and accepted as money.

Compensation of officers of the corporation included amounts reported on the income statement of the return (or in supporting schedules) as salaries, wages, stock, bonuses, or bonds, if the item was identified as having been paid to officers for personal services rendered. It was sometimes not possible to separately identify officer compensation on returns when the amount was included in another deduction item such as in an overall employee compensation figure.

Compiled net profit or loss before income tax is shown as the difference between Total compiled receipts (including tax-exempt interest) and Total compiled deductions.

The amount shown as Compiled net profit less income tax does not reflect the income tax liability of small business corporations for which an election was made not to be taxed as corporations. The profit of these companies was included as income on the tax returns of shareholders and the individual or fiduciary tax liability based on this profit was not identifiable.

Consolidated returns were income tax returns which contained the combined financial data of two or more corporations meeting the following requirements: (1) a common parent corporation owned at least 80 percent of the voting power of all classes of stock and at least 80 percent of each class of nonvoting stock (except stock which was limited and preferred as to dividends) of at least one member of the group, and (2) these same proportions of stock of each other member of the group were owned within the group.

The filing of a consolidated return constituted an election of group reporting which had to be followed, with certain exceptions, in subsequent years. By law, the consolidated filing privilege could be granted to all affiliated domestic corporations connected through stock ownership with a common parent corporation except: (1) regulated investment companies, (2) real estate investment trusts, (3) corporations deriving a large percentage of their gross income from sources within a United States possession, (4) insurance companies not affiliated with other insurance companies of the same type and therefore not taxed under the same provisions of the law, (5) corporations designated tax-exempt under Code section 501, and (6) China Trade Act corporations.

A consolidated return, filed by the common parent company, was treated as a unit, each classification being determined on the basis of the combined data of the affliated group. Filing changes to or from a consolidated return basis affected year-to-year comparability of the statistics.

An additional tax of 2 percent was imposed on consolidated taxable income which was computed before deduction of partially tax-exempt interest and excluded any taxable income attributable to regulated public utility or Western Hemisphere trade corporation members of the affiliated group.

Contributions or gifts to charitable, religious, educational, and similar organizations were deductible under Code section 170. In general, the deduction was limited to 5 percent of net income computed without regard to this deduction. Amounts contributed in excess of this limitation during the two preceding years could be carried forward to the current year so long as the sum of the current-year contributions and the amounts carried forward did not exceed the limitation based on current-year net income. For purposes of computing the 5-percent limitation, life insurance company net income was reduced by any net operating loss carryforward and was computed without regard to the excess of net long-term capital gain over net short-term capital loss and certain deductions applicable only to life insurance companies.

Cost of sales and operations generally comprised the *direct* costs incurred by the corporation in producing goods or providing services. Included were costs of materials used in manufacturing, cost of goods purchased for resale, direct labor, and operating expenses.

Operating expenses which were part of the cost of goods sold typically included excise and related taxes only if the corporation treated these taxes as part of the sales price of their product. (See Business receipts.) When these taxes were identified in cost of goods sold

schedules, they were added to the statistics shown for the separate deduction for taxes paid. Similarly, operating expenses for depreciation, depletion, amortization, advertising, contributions to pension plans, and contributions to other employee benefit plans, were transferred to their respective deduction headings when identified in cost of sales and operations.

Cost of sales and operations excluded certain security and real estate costs when net receipts were shown for these items. (See Business receipts.)

Current assets in table 5 consisted of Inventories, Cash, Investments in Government obligations, Notes and accounts receivable less reserve, and Other current assets.

Current liabilities in table 5 consisted of the following types of short-term obligations: Accounts payable; Deposits and withdrawable shares; Bonds, notes, and mortgages payable with maturity in less than one year; and Other current liabilities. Each of these accounts is described under separate heading.

Depletable assets represented, in general, the gross value of mineral property, oil and gas wells, other natural deposits, standing timber, intangible development and drilling costs capitalized, and leases and leaseholds, each subject to depletion. Accumulated depletion represented the cumulative adjustment to these assets shown on the corporations' books of account. In some instances, depletable assets may have been reported as Land, or as Other investments, and could not be identified for this report.

The value of depletable assets and accumulated depletion may not be closely related to the current-year depletion deduction. The balance sheet accounts reflected book values; the depletion deduction reflected the amount claimed for tax purposes.

Depletion, a deduction allowable for the exhaustion of natural deposits or timber, could be based on cost, or, in the case of natural deposits, on a fixed percentage of gross income, less rents and royalties paid, from the depletable property. In the case of depletable property other than oil and gas wells, gross income from the depletable property meant the gross income from mining, defined to include not only the extractive process, but also certain treatment processes. New provisions of the law (described in the Changes in Law section of this report) affected the determination of gross income from the mining of certain minerals for 1961-62.

Percentage depletion, though based on percentages of gross income from the depletable property, was limited. It could not exceed 50 percent of the ***taxable*** income from the property, computed without the depletion deduction. The percentage depletion rates for each type of deposit were listed in Code section 613 and ranged from 5 to 27-1/2 percent.

The amounts shown in the statistics also include any identifiable depletion reported as a cost of sales and operations. (See also, Depletable assets.)

Deposits and withdrawable shares consisted primarily of customer demand and time deposits including withdrawable shares, share accounts, and investment certificates held by banks, savings and loan associations, and other financial institutions. Other corporations occasionally used this account on the tax return balance sheet to report such liabilities as contingent and contract deposits. The amounts are shown as reported.

Depreciable assets, reported in the corporation's balance sheet, consisted of tangible property (such as buildings and equipment) which was used in the trade or business or held for the production of income and which had a useful life of one year or more. The amounts shown as accumulated amortization and depreciation represent that portion of the assets written off in prior years.

The statistics for this item include reported amounts of grain storage and Government-certified emergency facilities which were eligible for five-year amortization in lieu of regular depreciation. Also included, when the corporation reported them in its balance sheet as depreciable, were fully depreciated assets and partially completed assets for which no deduction was allowable.

The statistics for depreciable assets exclude those intangible assets, patents and copyrights for example, which were depreciable for tax purposes. Amounts so reported were included in Intangible assets.

The amounts shown in the statistics are, in general, the gross amounts before adjustments for depreciation charged in prior years. Some corporations, however, reported only the net amount of depreciable assets after adjusting for the previous years' depreciation charges to these assets.

Among the corporations reporting only a net amount of depreciable assets were many insurance carriers reporting balance sheet information in the format required by State insurance regulations. This format usually provided for the reporting of only net depreciable assets and only the home and branch office buildings and equipment were included. Often real estate holdings of these corporations were included in Other investments.

For the industrial group, Real estate (except lessors of real property other than buildings), the book value of land and buildings was included in either Other investments, Depreciable assets, or Land, according to the way it was reported.

In relating depreciable assets and accumulated depreciation and amortization to the current-year depreciation and amortization deductions shown in this report, it should be noted that the balance sheet accounts reflected amounts reported in the corporations' books of account, while the deductions were those claimed for tax purposes based on methods of computation and useful lives of assets which may have varied for book accounting and tax accounting purposes.

Depreciation, deducted as a reasonable allowance for the exhaustion, wear and tear, and obsolescence of business property, was allowable under Code section 167. Several methods of computation could have been used in determining the deduction for the year. The most common method was straight line, whereby an equal amount is deducted in each year of the useful life of the asset. The declining balance and the sum of the years-digits methods, whereby a larger portion of the asset's cost is written off during the earlier years of its life than during its later years, were also commonly used. These latter methods were specifically authorized by the Internal Revenue Code of 1954 and were generally permissible in the case of assets acquired after December 31, 1953. These "accelerated" methods are described in the instructions for the Form 1120 income tax return reproduced at the end of this report.

Included in the statistics are amounts claimed on leasehold improvements, patents, and copyrights, as well as

small amounts of additional first-year (section 179) depreciation allowable on certain property. A deduction for depreciation was not allowable on inventories, or land apart from the physical improvements or developments added to it.

Amounts shown also include any identifiable depreciation reported as an operating or manufacturing cost. (See also, Depreciable assets.)

Distributions to stockholders consisted of distributions of the corporation's own stock, and of cash and other assets, generally reported as part of the analysis of earned surplus and undivided profits. In those instances where a corporation reported one total for distributions to stockholders and did not identify this distribution as cash or stock, the total was treated as a distribution to stockholders in cash and assets other than in the company's own stock.

For small business corporations for which an election was made to be taxed through stockholders, the statistics do not include amounts taxed to stockholders but not distributed in 1961-62. Conversely, the statistics do include amounts previously taxed to stockholders but retained in the corporation until distribution in 1961-62.

The statistics shown exclude liquidating dividends paid.

Dividends received from domestic corporations were distinguished in the income statement from dividends received from foreign corporations. While the full amount was reported in arriving at net income, most domestic dividends as well as those foreign dividends deemed earned in the United States (by resident foreign corporations) were recognized in computing the special deduction from net income for intercorporate dividends received. (See Statutory special deductions.) Domestic dividends not qualifying for the deduction were treated as Other receipts, described under separate heading. The sources of dividends received by small business corporations electing to be taxed through shareholders were not reported and all such dividends were treated as dividends from domestic corporations.

Dividends received deduction is discussed under Statutory special deductions.

Earned surplus and undivided profits consisted of the retained earnings and profits of the corporation less any reserves. The statistics shown are net figures after deduction of any negative amounts.

Foreign tax credit, based on Code section 901, was the reduction from the gross amount of income tax liability allowed domestic corporations for income, war profits, excess profits, and like taxes, paid or accrued, or under certain conditions, deemed to have been paid, to foreign countries or United States possessions. Income tax as shown in this report is before foreign tax credit. As described on the back cover of this report, more detailed statistics on provisions of the law relating to the foreign tax credit are contained in a supplemental report for 1961-62. Because of the methods used to process the data, the foreign tax credit shown in the supplement may differ slightly from the summary totals appearing in this report.

When the foreign tax credit was taken, the alternative option, a business deduction from gross income for foreign taxes paid, could not be taken in computing taxable income.

The credit allowable was limited based on the proportion of the domestic tax which the foreign taxable income bore to the total taxable income. The two elective methods of computing the limitation, the "per country" and the "overall" methods are outlined in the Changes in Law section of this report.

Code section 904 provided for the carryback and carryforward of foreign taxes which were in excess of the amount allowable as a credit for the current year. Such amounts could be carried back first to the two preceding taxable years and then forward to the five succeeding years. The amount of excess foreign taxes carried back for inclusion in the recomputed prior-year foreign tax credit could not be shown on the current-year income tax return and is therefore not available in *Statistics of Income*. Amounts remaining after carryback were carried forward and to the extent they were within the limitation for 1961-62 were reflected in the foreign tax credit statistics for 1961-62.

As a result of the carryback provisions of the law, the foreign tax credit statistics for 1961-62 cannot represent the final amounts credited against tax. Such an amount would have to reflect, in addition to the results of subsequent audit, the carryback of some foreign taxes from 1962-63 and 1963-64.

Foreign taxes eligible for credit included amounts deemed paid by a domestic corporation through a foreign corporation in which the domestic corporation held at least a 10 percent voting stock interest and from which the domestic corporation received dividends during the year, or through a foreign subsidiary, 50 percent of whose voting stock interest was held by the foreign corporation, in which the domestic corporation held at least a 10 percent voting stock interest. In the latter situation, the foreign subsidiary had to have paid dividends to the foreign corporation, which in turn had to have paid dividends to the domestic corporation during the tax year. The amount of foreign tax deemed paid by the domestic corporation in either case was equal to a proportion of the taxes paid by the foreign corporation or its subsidiary based on the ratio of dividends paid out of accumulated profits by the foreign company to its total accumulated profits.

Form 1120-S returns are discussed below under Small business corporation returns.

Gross capital assets as shown in table 5 comprised (1) Gross depreciable assets (shown separately in the table), and (2) Other gross capital assets. The latter is the sum of Depletable and Intangible assets, and in addition, Land, which was reported on the balance sheet net of accumulated amortization.

Inactive corporation returns were defined as those showing no item of income or deduction. Returns were filed by inactive corporations in accordance with the regulation that a corporation in existence during any portion of a taxable year must file a return. Returns of inactive corporations are excluded from the basic tables, but the number of these returns is shown in text table D and in table 28.

Income subject to tax, in contrast to net income, was the amount upon which the corporation income tax was imposed. The Internal Revenue Code provided several tax bases for different types of corporations. These included the "taxable income" base defined by Code

section 63, used by the majority of corporations and to which the regular normal tax and surtax rates applied; a variation of this base in combination with long-term capital gain when the 25-percent tax on capital gain was applicable; the several tax bases which applied to insurance companies including the gross income base taxable to certain mutual companies; and the amounts taxable to regulated investment companies and real estate investment trusts. All of these tax bases were reflected in the statistics for income subject to tax. Excluded from the statistics was the net income of small business corporations for which an election was made to be taxed through shareholders.

For most corporations, income subject to tax consisted of net income less certain additional deductions summarized in this report as Statutory special deductions. However, there were exceptions to this general rule so that total net income minus statutory special deductions shown for returns with net income does not equal income subject to tax. For example, income subject to tax for some corporations was not derived from the amounts shown as Net income. These corporations included life and certain mutual insurance companies, regulated investment companies, real estate investment trusts, and those companies for which only net long-term capital gain comprised the tax base. Also, in some cases, the statutory special deductions for dividends received and for dividends paid on certain preferred stock of public utilities exceeded net income. For these returns, income subject to tax was reduced to zero and the excess of the two special deductions became the statutory loss for the year available for deduction purposes over the prescribed carryback and carryforward period. Other exceptions to the rule may appear in the statistics because amounts were rounded to thousands of dollars in statistical processing, because of variations in reporting by corporations, and because statutory special deductions excluded certain minor deductions of limited applicability.

Detailed descriptions of the computations involved in determining income subject to tax are contained in the instructions for preparing the various tax return forms. The instructions and forms are reproduced at the end of this report.

Income subject to tax statistics for 1961-62 are summarized in table L. More detailed statistics on the corporation income tax base are presented in table 9. With reference to table 9, the components of income subject to tax are outlined below.

1. Domestic corporations filing consolidated or nonconsolidated returns on Form 1120 and resident foreign corporations filing returns on Form 1120-F.

a. Returns with regular tax were those filed by corporations subject to the normal tax and surtax rates imposed by Code section 11. Income subject to tax shown in the statistics for these corporations was generally Net income (which included partially tax-exempt interest) minus Statutory special deductions.

However, the regular tax base applicable to regulated investment companies and real estate investment trusts was not defined as Net income minus Statutory special deductions. These companies were required to distribute most of their net income to shareholders for taxation. The regular statutory special deductions were denied them, but they were allowed a special deduction in determining income subject to tax for the amounts distributed or deemed distributed to shareholders. This special deduction was not tabulated for the statistics. Undistributed net long-term capital gain (reduced by net short-term capital loss) was taxed to the companies always at a rate of 25 percent, while the balance of undistributed income was taxed at the regular normal tax and surtax rates. (Alternative tax was not allowed.) Undistributed net long-term capital gain taxed at the 25-percent rate was not available on the tax return form and no attempt was made to obtain this amount for the statistics from attached schedules.

b. Returns with alternative tax were those filed by corporations taxable under Code section 1201. Income subject to tax for these companies was the sum of (1) net long-term capital gain (reduced by net short-term capital loss) taxed at the 25-percent rate, and (2) income taxed at the normal tax and surtax rates (the balance of taxable income). For corporations in general, alternative tax was payable when it resulted in a tax lower than that computed by applying the normal tax and surtax rates to the whole of taxable income.

For most corporations, use of alternative tax did not affect the amount shown as income subject to tax, but occasionally it did. When net long-term capital gain was greater than net income minus statutory

Table L.—INCOME SUBJECT TO TAX, 1961-62

Type of tax	Number of taxable returns	Income tax (Thousand dollars)	Income subject to tax: Total amount (Thousand dollars)	Taxed at normal tax and surtax rates: Number of returns	Taxed at normal tax and surtax rates: Amount (Thousand dollars)	Net long-term capital gain taxed at 25 percent: Number of returns	Net long-term capital gain taxed at 25 percent: Amount (Thousand dollars)	Gross income taxable under Section 821(a)(2): Number of returns	Gross income taxable under Section 821(a)(2): Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total returns	553,873	22,188,057	47,937,691	549,006	43,635,955	78,113	2,611,929	391	1,689,807
With regular tax	476,226	6,547,454	16,037,308	475,525	14,323,163	466	24,338	391	1,689,807
With alternative tax	77,647	15,640,603	31,900,383	73,481	29,312,792	77,647	2,587,591	-	-
Forms 1120, 1120-F, total	552,149	21,563,996	45,051,213	547,964	42,476,291	77,486	2,574,922	-	-
With regular tax	474,663	5,945,813	13,202,041	474,640	13,202,041	-	-	-	-
With alternative tax	77,486	15,618,183	31,849,172	73,324	29,274,250	77,486	2,574,922	-	-
Form 1120L (regular tax only)	879	576,551	1,127,412	592	1,103,074	466	24,338	-	-
Form 1120M, total	845	47,910	1,759,066	450	56,590	161	12,669	391	1,689,807
With regular tax	684	25,090	1,707,855	293	18,048	-	-	391	1,689,807
With alternative tax	161	22,420	51,211	157	38,542	161	12,669	-	-

special deductions, the 25-percent rate applied to the larger capital gain was less than the regular rates applied to the smaller net income minus statutory special deductions. In this case the capital gain, rather than the net income minus statutory special deductions, was included in income subject to tax.

2. Life insurance companies filing on Form 1120L

Income subject to tax for life insurance companies comprised (1) the smaller of taxable investment income or gain from operations; and, when investment income was the smaller, half the difference between gain from operations and investment income, (2) amounts subtracted from the policyholders' surplus account, and (3) the excess of net long-term capital gain over net short-term capital loss. (Unlike most corporations, only the taxable portion of partially tax-exempt interest was included in the statistics for income subject to tax.) Income subject to tax was not directly related to the statistics shown for net income. See the explanation of Net income.

Taxable investment income was limited to the "company's share" of investment income, minus the deductions applicable to it; the excess of net long-term capital gain over net short-term capital loss was excluded. Gain from operations comprised the "company's share" of net investment income and of the net gain or loss from underwriting. In general, the "company's share" was that portion of income which was in excess of policy reserves and interest requirements.

The policyholders' surplus account was prescribed for stock life insurance companies. This account contained certain underwriting income which was nontaxable for the year in which it was earned. However, when withdrawn from this account and distributed to stockholders, the amounts subtracted were separately taxed and at the normal tax and surtax rates, regardless of whether or not the company had any other income subject to tax. Because companies may not yet be entirely familiar with this provision of the 1959 law, there are some inconsistencies in the statistics for this item.

The excess of net long-term capital gain over net short-term capital loss was separately taxed to life insurance companies at a rate of 25 percent. The alternative tax provided by Code section 1201 was not applicable to life insurance companies and the tax on long-term capital gain was payable whether or not it resulted in a tax lower than that determined by use of the regular rates applied to the whole of taxable income, and regardless of whether or not the return showed net income.

Because of the special provisions of the Code applicable to certain insurance businesses, 245 returns showed income tax even though they showed no net income. In the case of life insurance companies this occurred when returns without net income showed either the tax on amounts subtracted from the policyholders' surplus account or the tax on the excess of net long-term capital gain reduced by net short-term capital loss. Also, returns of four mutual savings banks filing on Form 1120, but with separate life insurance departments showed no net income for the total of their operations but were taxable on the income attributable to their life insurance operations. Table M provides a summary for taxable returns without net income. In most of the tables in this report, the income subject to tax and income tax reported on these returns were added to the statistics for returns with net income.

Table M.—TAXABLE RETURNS WITHOUT NET INCOME: DEFICIT, INCOME SUBJECT TO TAX, AND INCOME TAX, 1961-62

Type of company	Number of returns	Deficit (Thousand dollars)	Income subject to tax (Thousand dollars)	Income tax (Thousand dollars)
	(1)	(2)	(3)	(4)
Total	245	35,488	9,609	1,286
Life insurance companies filing Form 1120L	217	35,175	3,376	1,179
Mutual insurance companies filing Form 1120M	24	161	6,112	56
Mutual savings banks with separate life insurance departments	4	152	121	51

3. Mutual insurance companies filing on Form 1120M.

Mutual insurance companies (other than life or marine and other than fire insurance companies issuing perpetual policies) with gross income of $75,000 or less were, for the most part, exempt from the corporation income tax under Code section 501 and were not required to file on Form 1120M.

a. Returns with regular tax were filed by companies whose net investment income was taxed at the regular normal tax and surtax rates, or whose gross income was uniquely taxed usually at a 1-percent rate. The tax base actually used depended upon which one resulted in the higher tax. When net investment income was the regular tax base, income subject to tax was defined as the Net income shown in the statistics (from investments only and including capital gains), minus the one applicable statutory special deduction for dividends received. When gross income was the tax base, income subject to tax was defined as net premiums minus dividends paid to policyholders, plus taxable interest, dividends received, rents, and royalties; capital gains were excluded. When a company was without net investment income, the tax on gross income was usually applicable as shown in table M.

There were some small companies for which the tax on gross income was not applicable. Furthermore, these companies were completely nontaxable if their net investment income minus the dividends received deduction was $50,000 or less.

b. Returns with alternative tax were filed by companies for which the 25-percent tax on net long-term capital gain reduced by net short-term capital loss was payable under Code section 1201. Alternative tax was payable if it was less than the regular normal tax and surtax, but more than the tax on gross income as described above. In some cases, net long-term capital gain taxed at 25 percent was the only tax base and this sometimes affected the amount shown as income subject to tax in the same manner as was previously noted for other corporations.

Income tax was the gross amount of tax liability before deducting the credit claimed for foreign taxes paid or accrued. Income tax consisted of regular tax and alternative tax and although only the combined amount is presented in most tables of this report, the regular and alternative components are shown separately in tables 8 and 9 and in table N.

Table N.—COMPONENTS OF INCOME TAX, 1961-62

Type of tax	Total number of taxable returns	Income tax			
		Total amount	Normal tax and surtax	25-percent tax on net long-term capital gain	Gross income tax under Section 821(a)(2)
		(Thousand dollars)	*(Thousand dollars)*	*(Thousand dollars)*	*(Thousand dollars)*
	(1)	(2)	(3)	(4)	(5)
Total.....	553,873	22,188,057	21,518,220	652,981	16,856
Returns with regular tax.....	476,226	6,547,454	6,524,514	6,084	16,856
Returns with alternative tax.	77,647	15,640,603	14,993,706	646,897	-

Regular tax was the income tax liability computed, as a rule, at the normal tax and surtax rates. The normal tax rate was 30 percent of taxable income as defined by the Code and the surtax rate was 22 percent of taxable income (plus partially tax-exempt interest) in excess of $25,000. In the case of consolidated returns filed for an affiliated group of corporations, an additional tax of 2 percent was, in general, applicable under section 1503 of the Code. (However, the additional 2-percent tax was not applicable to certain public utility nor to Western Hemisphere trade corporation income.) Also included in the statistics for regular tax was the tax on life insurance company net long-term capital gain taxed at 25 percent and, for certain mutual insurance companies, the tax on gross income generally imposed at the rate of 1 percent under section 821(a)(2) of the Code.

Alternative tax was the income tax liability computed under section 1201 of the Code. It consisted of (1) a 25-percent tax on net long-term capital gain reduced by net short-term capital loss, and (2) normal tax and surtax on the balance of taxable income. Alternative tax was payable if it was less than the regular normal tax and surtax on the entire amount of taxable income. Alternative tax was not available to life insurance companies, regulated investment companies, nor real estate investment trusts. These companies were subject to a tax of 25 percent on taxable long-term capital gains (in addition to normal tax and surtax on other taxable income) whether or not it resulted in a tax lower than regular tax. The normal tax and surtax component of alternative tax for consolidated returns also included the 2-percent additional tax payable under section 1503.

Statistics shown for income tax were based on the amount reported by the corporation on its current-year return. As such, the statistics do not reflect any adjustments to the tax liability resulting from the carryback of future year losses nor any adjustments resulting from audit and other enforcement activities.

Income tax information provided in other publications such as the *Annual Report of the Secretary of Treasury on the State of the Finances*, the *Annual Report of the Commissioner of Internal Revenue*, and *Federal Tax Collections* are not strictly comparable to the statistics provided in this report for corporation returns with accounting periods ended July 1961 through June 1962. This is mainly because of factors such as those mentioned above and because of differences in the time periods covered and the distinction between the reported income tax liability based on income for the period and the actual income tax collections for the period.

Industrial divisions and groups were used as a basis for classifying tax return data according to the ***principal*** business activity of the corporation. Returns were classified in that industry which accounted for the largest portion of business receipts even though the return may have been for a company engaged in many business activities or may have been a consolidated return filed for members of an affiliated group of corporations undertaking different business activities.

Year-to-year changes in the classification of specific corporations could have resulted from mergers and other changes in organization or from the privilege of filing consolidated returns as well as from a change in the principal source of business receipts.

The industrial classification structure used for *Statistics of Income* reports conforms closely to the 1957 edition of the Standard Industrial Classification issued by the Office of Statistical Standards, Bureau of the Budget, Executive Office of the President. As in past years, the Standard Industrial Classification, which was developed to classify separate establishments, has been applied to a legal entity or ownership basis for *Statistics of Income* by combining appropriate groups.

Although definitions conform closely to the Standard Industrial Classification, particular provisions of the Internal Revenue Code have also been considered. Thus, regulated investment companies, small business investment companies, real estate investment trusts, and life and mutual insurance companies are among the 219 groups for which information is provided in *Statistics of Income*.

The basic structure of industrial classification has not changed since 1958-59, but one additional subgroup was introduced for 1961-62 in the finance division to accommodate Real estate investment trusts which were authorized beginning in 1961 by Public Law 86-779.

Intangible assets were separately reported on the balance sheet if they were amortizable. Other intangible assets, not amortizable, were included with Other assets. Intangible assets could be amortized for income tax purposes only if they had a definite life and value. Since definition, valuation, and life of intangible assets subject to amortization varied from business to business, no definitive description of this item can be given. Accumulated amortization represented the cumulative adjustment to intangible assets shown on the corporations' books of account.

Interest on Government obligations issued by the United States or its instrumentalities on or after March 1, 1941, was wholly taxable.

Interest on United States savings bonds and Treasury bonds owned in excess of the principal amount of $5,000 issued prior to March 1, 1941, and interest on obligations of instrumentalities of the United States issued prior to March 1, 1941, was subject to surtax only.

However, this interest, when included in the net income of a small business corporation reporting on Form 1120-S, lost its identity and was fully taxable to the shareholder.

Interest on obligations of a State, Territory, United States possession, or their political subdivisions, or of the District of Columbia, and interest on United States obligations issued on or before September 1, 1917, and on all postal savings bonds was wholly tax-exempt. Amounts shown are less amortizable bond premium.

Interest paid in connection with business indebtedness was deductible as an ordinary and necessary business expense. Included in the statistics was interest paid on deposits and withdrawable shares by banking and savings institutions.

Internal Revenue districts and regions in which the returns were filed indicated the location of *either* the principal office of a corporation or its principal place of business. Since, for any given corporation, data on the tax return represented the sum of all business units and activities regardless of geographic location, it is not possible to relate with accuracy the Internal Revenue district of filing with the place of origin of the income and tax reported.

Because of the limitations inherent in the classification by Internal Revenue district or region, it is not emphasized in this report and only selected items from the tax returns were so classified. For the same reason, no attempt was made to regroup the statistics by district to give statistics by State.

A map of the Internal Revenue districts and regions appears on page 206.

Inventories, as shown in the corporation return balance sheet, included such items as raw materials, finished and partially finished goods, merchandise on hand or in transit, and growing crops reported as assets by agricultural concerns. Amounts reported on nonconsolidated returns by investment and holding companies (other than operating holding companies), security and commodity brokers, dealers and exchanges, and real estate developers and operative builders, were included in Other investments.

Inventory change ratio is discussed on page 7.

Investments, Government obligations, listed as an asset on the balance sheet, comprised bonds or other obligations of a State, Territory, or United States possession, including obligations of political subdivisions and of the District of Columbia. United States obligations included those of instrumentalities of the Federal Government.

Land owned by a corporation was reported as a separate capital asset on the balance sheet. Although land was not ordinarily subject to depreciation, land acquired and certified as an emergency facility for the national defense was amortizable under the provisions of section 168 of the 1954 Code relating to emergency facilities. The corporation was required to report only the net value of such land after reduction by this amortization.

Loans from stockholders were regarded as long term in duration and may have included intercorporate loans such as from subsidiaries, as well as loans from other stockholders.

Loans to stockholders were regarded as long term in duration and may have included intercorporate loans such as to subsidiaries, as well as other stockholder loans. Mutually held banking and savings institutions sometimes used this account on the tax return balance sheet to report loans to shareholder-depositors made during the ordinary course of lending activities. The amounts are shown as reported.

Mortgage and real estate loans were reportable apart from other receivables on the balance sheet. Because the return form did not provide a separate place for reporting any reserve for uncollectible mortgage and real estate loan accounts, such reserves were often included in the reserve for bad debts, shown in this report as an adjustment to Notes and accounts receivable. If a separate reserve was indicated in supporting schedules, it was therefore added to the bad debt reserve.

Net capital gains comprised net short-term capital gain reduced by any net long-term capital loss and net long-term capital gain reduced by any net short-term capital loss. Short-term related to gains or losses from property held six months or less. Long-term related to gains or losses from property held more than six months.

Capital gain or loss was (1) the gain or loss from sales or exchanges of "capital assets" as defined by section 1221 of the Code, and, (2) the aggregate net gain from sales or exchanges of certain business property and from the involuntary conversion of such property and of capital assets held more than six months as provided in section 1231. An aggregate net loss from the sale of these assets and from certain involuntary conversions was fully deductible as a net loss from sales or exchanges of property other than capital assets. Involuntary conversions of business property and capital assets resulted from theft, seizure, destruction, requisition, or condemnation. But uninsured losses from theft, or from fire, storm, shipwreck, or other casualty were excluded in determining gain or loss from involuntary conversions. Such losses were fully deductible as ordinary losses and are included in Other deductions.

According to section 1221, capital assets consisted of all property held by the taxpayer except: (1) property includible in inventory, or property held primarily for sale in the ordinary course of trade or business; (2) depreciable and real property used in trade or business; (3) accounts and notes receivable acquired in the ordinary course of trade or business for services rendered or from sale of property includible in inventory or ordinarily held for sale; (4) Government obligations issued on or after March 1, 1941, on a discount basis and payable without interest at a fixed maturity date not exceeding one year from date of issue; and, (5) certain copyrights, literary, musical, or artistic compositions or similar property.

Some of the property specifically excluded from the definition of capital assets by Code section 1221, was eligible for capital gains treatment under certain conditions by Code section 1231. Property eligible for capital gains treatment under section 1231 was that used in trade or business, including real and depreciable prop-

erty, held for more than six months (but not certain copyrights and similar property), as well as timber, coal, unharvested crops, and livestock.

Losses from sale or exchange of capital assets were allowed only to the extent of capital gains, but a net capital loss on assets as described in section 1221, reduced by capital gains in intervening years, could be carried over to the five succeeding years as a short-term loss. If the capital loss carryover was not eliminated during the five-year period, it could not be used.

On certain returns, the corporation made no distinction in its income statement between gain or loss from sales or exchanges of capital assets and gain or loss from sales or exchanges of other property, and no schedule D was filed in support of such sales or exchanges. In such cases, the entire amount was treated as net gain or loss, sales other than capital assets.

Net gain or loss, sales other than capital assets was the net gain or loss from sale or exchange of: (1) depreciable and real property used in trade or business; (2) accounts and notes receivable acquired in the ordinary course of trade or business for services rendered or from sale of property includible in inventory or ordinarily held for sale; (3) Government obligations issued on or after March 1, 1941, on a discount basis and payable without interest at a fixed maturity date not exceeding one year from date of issue; (4) certain copyrights, literary, musical, or artistic compositions or similar properties; and, (5) securities by dealers.

Although an aggregate net gain from sales or exchanges of certain depreciable and real property used in trade or business, and from the involuntary conversion of such property and of capital assets held for over six months was treated as a capital gain under section 1231 of the Code, an aggregate net loss was reportable as a net loss, sales other than capital assets. Losses arising from involuntary conversions of uninsured property by casualty or theft were excluded from the computation of net gain or loss under section 1231. These losses were fully deductible as ordinary losses and were included in Other deductions.

Also included in net gain or loss were amounts reported as profit or loss from sales of securities and real estate by security and commodity brokers, dealers, and exchanges, and profit or loss from sales of real estate by real estate subdividers, developers, and operative builders. These amounts were transferred from Business receipts and adjusted for any cost of sales.

On returns where no distinction was made, or could be estimated, between sales or exchanges of capital assets and sales or exchanges of other property, the amounts reported were included in the statistics as Net gain (or loss), sales other than capital assets.

Net income or deficit was the difference between gross taxable receipts and the ordinary and necessary business deductions allowed by the Code. Net income is smaller than Compiled net profit as shown in this report because tax-exempt interest income was not included in the former. Net income is generally larger than Income subject to tax because of the Statutory special deductions from net income allowed most corporations in computing taxable income. (See Statutory special deductions and Income subject to tax.)

The net income or deficit of mutual insurance companies (other than life or marine and other than fire insurance companies issuing perpetual policies) was limited to net investment income or loss and thus did not include the gain or loss from underwriting.

For life insurance companies, net income or deficit comprised gross taxable receipts reduced by the ordinary and necessary business deductions and reduced by additions to required reserves and certain other statutory deductions pertinent only to these companies. To arrive at net income or deficit for these companies, the gain or loss from operations (which included both underwriting and investment income) was combined with net long-term capital gain and adjusted by adding back the statutory deductions for intercorporate dividends received and the operations loss deduction.

Net long-term capital gain reduced by net short-term capital loss is explained above under Net capital gains.

Net operating loss carryforward is discussed under Statutory special deductions.

Net short-term capital gain reduced by net long-term capital loss is explained above under Net capital gain.

Net worth refers to the stockholders' equity in the assets of the corporation in contrast to the claims of creditors. In the statistics it comprises the sum of the items (1) Capital stock, (2) Paid-in or capital surplus, (3) Surplus reserves, and (4) Earned surplus and undivided profits, each of which is explained under its own heading.

Net worth to total assets ratio is discussed on page 7.

Noncalendar year returns were returns with full-year accounting periods ended during the span of months, July through November 1961 and January through June 1962.

Nontaxable returns were those that showed no income tax liability before foreign tax credit. Not included were returns of small business corporations for which an election was made to be taxed through shareholders. By definition, these returns showed no tax.

Most nontaxable returns were without net income. But many returns with net income were nontaxable if net income was offset by statutory special deductions, or by the deduction for amounts distributed for taxation to shareholders of regulated investment companies and real estate investment trusts. (See also, Income subject to tax and Statutory special deductions.)

Notes and accounts receivable were, in general, the gross amounts of current trade items, that is, amounts receivable arising from sales or services to customers on credit during the ordinary course of trade or business which would normally be converted to cash within one year.

Nontrade receivables were generally includible in the statistics for Other current assets.

The reserve for bad debts, shown as an adjustment to Notes and accounts receivable, includes the reserves for the separate account, Mortgage and real estate loans. As a result, it was possible for the reserve to exceed the amount of notes and accounts receivable.

Number of returns excludes returns of inactive corporations except in tables D and 28 where inactive corporation returns are included in the total number and are

also shown separately. (See Inactive corporation returns.) The number of Form 1120-S returns filed by small business corporations for which an election was made to be taxed through shareholders is included in each total and is also shown separately in appropriate tables. The few returns of unincorporated businesses for which elections were made to be taxed as corporations under Code section 1361 were excluded from all tables. For a more comprehensive statement on the returns included, see the discussion of the Statistical population on page 10 of this report.

Other assets comprised, in general, noncurrent assets which were not allocable to a specific account on the return form balance sheet, and certain accounts for which no distinction could be made between current and noncurrent status.

Includible were such items as deferred charges reported as noncurrent by the corporation, interest discounts, guaranty deposits, and intangible assets not subject to amortization. Other assets of banks included property held in trust if included in the banks' assets, while other assets of life insurance companies included market value of real estate, and that portion of stock and bond holdings in excess of book value.

Other current assets including short-term marketable investments comprised current assets not allocable to a specific account in the return form balance sheet and, when specifically reported as short-term by the corporation, marketable securities other than government obligations.

Included as other current assets were amounts reported as prepaid expenses, nontrade receivables, coupons and dividends receivable, claims and judgments, and similar items. For construction corporations, amounts reported as a current item for contract work in progress in excess of billings were also included.

Other current liabilities included for the most part certain amounts due and payable within the coming year. The account comprised accrued expenses, as well as current payables not arising from the purchase of goods and services and not evidenced by bonds, notes, or mortgages. Examples of other current liabilities were taxes accrued or payable, accrued employee accounts such as for payrolls and contributions to benefit plans, dividends payable, overdrafts, and accrued interest or rent.

For construction corporations, amounts of advances or deposits on uncompleted contracts or jobs in progress were included in this item if reported as current.

Other deductions comprised (1) business expenses which were not allocable to a specific deduction item on the return form, and, (2) certain amounts which were given special treatment in the course of statistical processing.

The first category included such items as administrative, general, and selling expenses; bonuses and commissions; delivery, freight, and shipping expenses; sales discounts; travel and entertainment expenses; and similar items.

The second category included salaries and wages not reported as a cost of sales and operations and not reported as a part of another deduction item; reported amounts of negative income; business deductions not itemized on life insurance company returns and certain reserve and other deductions unique to these companies; and losses by abandonment, theft, fire, storm, or other casualty. Casualty and theft losses excluded any losses on capital assets and on real and depreciable property if such assets were held for more than six months and if any compensation from insurance was received for such losses.

Other interest consisted of amounts received on loans, notes, mortgages, bonds, bank deposits, and corporate bonds less amortizable bond premium.

Other investments were, in general, long-term non-Government investments and certain investments for which no distinction could be made as to their current or long-term nature. Non-Government investments generally not held for conversion to another form within the coming year included stocks, bonds, loans on notes or bonds, loans to subsidiaries, and other types of financial securities. Real estate not reported as a capital asset could also be included.

In certain instances, land and buildings owned by real estate operators (except lessors of real property other than buildings), and real holdings of insurance carriers, other than their home office and branch office buildings and equipment, were reported as other investments.

Also included in other investments were amounts reported as inventories on nonconsolidated returns of investment and holding companies (other than operating holding companies), security and commodity brokers, dealers, and exchanges, and real estate subdividers, developers, and operative builders.

Other liabilities were obligations which were not allocable to a specific account on the return form balance sheet and were either noncurrent accounts, in general not due within one year, or, accounts which could not be identified as either current or long-term.

Examples of other liabilities were deferred or unearned income not reported as part of a current account, provisions for future taxes based on the effects of either accelerated depreciation or possible income tax adjustments, and principal amounts of employee and similar funds.

For life insurance companies, this item included policy reserves as well as all other liability amounts.

Other receipts included amounts not elsewhere reported on the return, such as: profits from sales of commodities other than the principal commodity in which the corporation dealt; income from minor operations; cash discounts; income from claims, license rights, judgments, and joint ventures; net amount earned under operating agreements; profit from commissaries; profit on prior years' collections (installment basis); profit on purchase of corporation's own bonds; recoveries of losses and bad debts previously claimed for tax purposes; refunds for cancellation of contracts; and income from sales of scrap, salvage, or waste.

Also regarded as other receipts were dividends received from special classes of corporations: China Trade Act corporations; corporations deriving a large percent of their gross income from sources within a United States possession; and tax-exempt charitable, educational, religious, scientific, literary organizations, and mutual and cooperative societies including farmers' cooperatives.

Overpayments of income tax were derived amounts and not the amounts reported on the line on the tax return. The amounts shown were obtained from those returns on which the sum of payments on declarations of estimated

tax, payments with requests for extension of time in which to file, and any other payments unidentified on the tax return as to type, exceeded the income tax liability after foreign tax credit. The amounts therefore represent the excess of payments over income tax after foreign tax credit.

At the election of the corporation, overpayments could be refunded or credited against income tax for 1962-63. The amounts shown do not represent the final overpayments for 1961-62. Final overpayments would take into account the results of audit, the carryback of net operating losses incurred in future years, or the carryback of certain foreign taxes paid or accrued in future years used to increase the current-year foreign tax credit.

Ownership of corporate stock is discussed on page 6.

Paid-in or capital surplus comprised additions to the corporation's capital from sources other than earnings. The amount shown is after deducting any negative amounts.

Includible were amounts of surplus occasioned by donations, appreciation of assets, receipts from sale of capital stock in excess of stated value, stock redemptions or conversions, and similar transactions.

Part year returns were those with accounting periods of less than 12 months resulting from newly organized businesses, liquidations, reorganizations, mergers, and changes to new annual accounting periods. Part-year returns used for this report were those with accounting periods ended in the months July 1961 through June 1962.

Payments on declaration of estimated tax were required of a corporation if its estimated income tax liability could reasonably be expected to exceed $100,000 plus any overpayment credit from previous years, any estimated foreign tax credit for the current tax year, any estimated credit for tax withheld by regulated investment companies on retained capital gains deemed distributed for taxation, plus any other payment credits. The amounts shown in the statistics are the sum of estimated taxpayments plus any credits claimed for taxes previously paid, such as for overpayments in previous years or for taxes withheld at source.

Fifty percent of the estimated tax was payable either (a) in full with the declaration on the fifteenth day of the ninth month of the corporation's tax year, or (b) in two equal installments due on the fifteenth day of the ninth and twelfth months of the corporation's tax year. If a corporation did not meet the requirements for filing a declaration of estimated tax in time for payment during the ninth month, the entire amount of estimated tax was combined into a single payment during the twelfth month. If the requirements for filing were not met in time for the twelfth month payment, no declaration or payment of estimated tax was required for the year. An amended declaration could be filed under certain conditions showing either more or less estimated tax and payments on the declaration could be adjusted accordingly. In any case, the balance of tax was payable either in full at time of filing the tax return, or in two equal installments, one due at time of filing, and the other within three months thereafter.

Payments with request for extension of time in which to file income tax returns are shown in the taxpayment statistics in table 12. Payment of the income tax was required on or before the regular due date even though a corporation was granted an extension of time in which to file its return. The tax was due within two and one-half months after the end of the accounting period, except that half of the taxpayment could be deferred for three months under an installment privilege. When an extension of time in which to file a return was requested, at least half of the unpaid balance of the tax liability tentatively determined was due with the application. If the installment privilege was not used, the entire unpaid tentative tax was due. (Payments on declarations of estimated tax and any other payment credits were subtracted from the tentative liability in determining the unpaid balance.) If the tax liability as finally determined exceeded the tentative amount shown on the request for extension of filing time, the additional tax was subject to 6-percent interest beginning with the original due date two and one-half months after the close of the accounting period.

Corporations providing reasons for delay were granted an automatic extension of three months in which to file returns. Under certain conditions, a second extension of three months could be granted.

In some instances, the tax return showed only a combined total for payments with request for extension of time in which to file and payments on declaration of estimated tax so that the amounts shown in the statistics for payments with request for extension of time in which to file are slightly understated.

Rent paid on business property was deductible as an ordinary and necessary expense. Identifiable amounts of taxes and other expenses paid by lessees in connection with rent paid were included in their respective deduction headings.

Rents received for the use or occupancy of property consisted of the gross amounts. Depreciation, repairs, interest, taxes, and other expenses, which were deductible from gross rents, were included in their respective deduction items.

For those manufacturing, public utility, and service corporations which frequently leased, rather than sold, their products, the rental income so derived was included in Business receipts.

Repairs reported as an ordinary and necessary business expense were the costs of maintenance and incidental repairs and could include the cost of labor, supplies, and other items which did not add to the value or appreciably prolong the life of the property. Expenditures for new buildings, machinery or equipment, or for permanent improvements which increased the value of the property were not deductible currently and were charged to capital expenditures, which were generally depreciable.

Resident foreign corporations were those companies incorporated outside the United States but engaged in a trade or business within the United States. Generally these corporations were required to report and pay tax on income from United States sources. Statistics in part VI of table 9 exclude information for 14 resident foreign life insurance companies that filed returns on Form 1120L. Statistics for these 14 companies are included in the life insurance company statistics in part IV of table 9.

For the most part, resident foreign corporations filed returns on Form 1120-F. Corporations erroneously filing on the Form 1120 used by corporations in general, were

included in the statistics as resident foreign corporations only if they were so identified from information filed with the return. A large part of the increase in the number of resident foreign corporations between 1960-61 and 1961-62 was no doubt due to the growing number of firms making use of Form 1120-F which was introduced for 1960-61 and later years. For 1960-61, many corporations not familiar with this new form and filing returns on Form 1120 did not identify themselves as foreign and thus were not included in the statistics as foreign corporations.

Returns with net income were those showing gross taxable receipts exceeding the ordinary and necessary business deductions allowed by the Code.

Returns without net income were those for which business deductions exceeded gross taxable receipts. When taxable receipts and business deductions were equal, the return was classified as without net income.

Returns with net income were not necessarily taxable returns. (See also, Net income, Statutory special deductions, and Taxable returns.)

Royalties were the gross amounts of income received for the exhaustion of the value of property rights. Included were earnings from such items as copyrights, patents, and trademarks; and natural resources under lease, such as timber, mineral mines, and oil wells. Expenses relating to this income, depletion or taxes for example, were not deducted directly from the income but were reported among the specific deductions from total receipts.

Size of business receipts was based on the gross amounts from sales and operations for industries except those in the Finance, insurance, and real estate division. For the finance industries, Total compiled receipts, which is the sum of business receipts and investment income, was used as a basis for the classification. Within the finance division, certain mutual insurance company returns (Form 1120M) occasionally showed no Total compiled receipts, but yet showed Income subject to tax and Income tax. (See Total compiled receipts.)

Small business corporation returns, Form 1120-S, were information returns of income filed by corporations for which an election had been made to be taxed through shareholders under section 1372, added to the Code by the Technical Amendments Act of 1958.

To qualify as a small business corporation, a firm had to be a domestic corporation with no more than ten shareholders, each of which was an individual (or an estate) and no one of which was a nonresident alien. The corporation could have only one class of stock and could not be a member of an affiliated group eligible to file a consolidated return. Also, it could not receive more than 20 percent of its gross receipts from personal holding company income (rents, royalties, interest, annuities, and gains from sales or exchanges of stock and securities), and could not receive more than 80 percent of its gross receipts from sources outside the United States.

Net income of small business corporations, whether or not distributed, was taxed directly through each shareholder. It was computed in the same manner as for most corporations. However, the net operating loss deduction and the additional statutory special deductions allowed corporations, such as for dividends received, could not be taken and no foreign tax credit was available to the corporation.

Generally, the income of the small business corporation was taxable to its shareholders as ordinary income. But net long-term capital gain retained its character in the hands of the shareholders. Shareholders were allowed to deduct their share of the corporate net operating loss from other forms of individual (or fiduciary) income. Undistributed income earned in previous years was taxable to shareholders in the year it was earned, and could be distributed during the current year without any further tax.

Statutory special deductions as shown in this report included the deductions claimed for (1) net operating losses of prior years, (2) intercorporate dividends received, (3) dividends paid on certain preferred stock of public utilities, and, (4) Western Hemisphere trade corporations. These deductions are those which, by law, were allowed in addition to the ordinary and necessary business deductions and they are therefore shown in the statistics as deductions from net income. See table O.

Table O.—STATUTORY SPECIAL DEDUCTIONS, 1961-62

Type of return	Total	Dividends received deduction	Deduction for dividends paid on certain preferred stock of public utilities	Net operating loss carry-forward	Western Hemisphere Trade corporation deduction
	(1)	(2)	(3)	(4)	(5)
	(Thousand dollars)				
Total returns.....	3,973,974	2,233,352	21,557	1,496,729	222,336
Returns with net income.....	3,887,878	2,147,267	21,546	1,496,729	222,336
Returns without net income...	86,096	86,085	11	-	-

For many corporations, net income less the statutory special deductions equalled Income subject to tax. However, the two dividend deductions were not restricted to returns with net income, nor, in general, to the amount of net income, and thus became part of the statutory loss for some corporations. Statutory special deductions were not allowed to small business corporations for which an election was made to be taxed through shareholders, nor to regulated investment companies and real estate investment trusts. The deduction allowed these two types of investment companies for dividends paid was not tabulated.

Net operating loss deductions (Code sections 172 and 812) were based on statutory losses of prior or subsequent years which could be used to reduce taxable income for a specified number of years. The amount shown in this report consisted only of losses from *prior* years used to reduce taxable income for 1961-62, hence the designation net operating loss carryforward. Losses incurred after 1961-62 and carried back to that year were not reported on the return and therefore could not be included in the statistics. In general, losses were carried back over a three-year period and any amount not offset against income for that period could then be carried forward against income for a period not exceeding five years.

Net operating losses upon which the current-year deduction was based included (1) the excess of ordinary and necessary business expenses over income in the loss year, and, (2) statutory deductions claimed in the loss year for dividends received and for dividends paid on certain pre-

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ferred stock of public utilities (or any excess of such deductions over net income).

The net operating loss deduction claimed for the current year was after the deductions for dividends received and for dividends paid on certain preferred stock of public utilities and thus could not exceed the net income of the corporation reduced by these two deductions.

Mutual insurance companies taxed under Code section 821 were not allowed the net operating loss deduction, but life insurance companies were allowed an operations loss deduction, in lieu of the net operating loss deduction. While this deduction was similar in effect to the net operating loss deduction and is reflected in the statistics, it was more narrowly defined and its use as a means of reducing taxable income over a specified period of time was somewhat limited owing to the multi-base character of life insurance company income subject to tax.

The dividends received deduction allowed under Code sections 243-246 and 809 was, in general, equal to 85 percent of dividends received from domestic corporations which were themselves subject to the income tax. However, there were exceptions to this general rule and restrictions on the amount allowable under certain circumstances. Among these situations were: (1) Dividends received from certain foreign corporations were eligible for the deduction if paid from income considered earned in the United States. (2) The deduction allowable was limited to 62 percent in the case of dividends received on certain preferred stock of public utilities. (3) The deduction was limited to 85 percent of any net income for the year; however, if the corporation incurred a deficit, the deduction was not subject to such a limitation. (4) Small business investment companies were permitted to deduct 100 percent of dividends received.

For public utility companies, as defined by law, a special deduction was allowable under Code section 247 for dividends paid on certain preferred cumulative stock deemed issued prior to October 1, 1942. This deduction was about 27 percent of the dividends paid on such stock, or, if the dividends paid were greater than net income reduced (in general) by all other statutory special deductions for the year, the deduction could not exceed 27 percent of the net income after this adjustment.

The Western Hemisphere trade corporation deduction was allowed certain domestic companies which qualified under section 921 of the Code. These companies conducted almost all their business outside the United States, but within the Western Hemisphere. The special deduction was about 27 percent of net income after all other statutory special deductions. Detailed statistics for Western Hemisphere trade corporations will be included in *Statistics of Income—1961-62, Foreign Income and Tax* due to be published in the fall of 1964 as a supplement to this report.

Statistics for statutory special deductions were subject to certain limitations inherent in the methods of reporting these amounts. For example, where there was no net income to reduce (and consequently no income subject to tax), the special deduction for dividends received may not have been reported even though the deduction was allowable as part of the statutory net operating loss. Also, where both a net operating loss deduction and a dividends received deduction were available, the corporation may have used only the net operating loss deduction to offset net income instead of using the net operating loss deduction to offset only that portion of net income remaining after subtracting the dividend deduction. This would result in an overstatement of amounts shown in the statistics for the net operating loss deduction and an understatement in amounts shown for the dividends received deduction.

Surplus reserves were those retained earnings set aside for specific purposes and not available for distribution to stockholders. Included were guaranty funds and reserves such as those for plant expansion, bond retirements, and contingencies for extraordinary losses. Specifically excluded were the reserves for bad debts, depreciation, depletion, and amortization, which were shown separately, and reserves for taxes, and unrealized profits or unearned income, which were included in Other liabilities or Other current liabilities.

Taxable returns were those that showed an income tax liability before foreign tax credit. Excluded were returns of small business corporations for which an election had been made to be taxed through shareholders. By definition, these returns showed no tax.

A few taxable returns showed no net income. These returns were filed under provisions of law affecting insurance operations and are discussed under Income subject to tax. Because these returns were exceptions to the rule, the income subject to tax and income tax reported on them were included in the statistics for returns with net income in most of the tables in this report.

Taxes paid included the amounts reported as an ordinary and necessary business deduction as well as identifiable amounts reported as part of the cost of sales and operations. Deductible were ordinary State and local taxes paid or accrued during the year; social security and payroll taxes; unemployment insurance taxes; import and tariff duties; and, business, license, and privilege taxes. Income and profits taxes paid to foreign countries or United States possessions were also deductible unless claimed as a credit against income tax.

Some corporations reported excise and stamp taxes which were part of the sales price of their products as receipts. When this occurred, an equal and offsetting amount was usually included in the cost of sales and operations or as part of the separate deduction for taxes paid. When included in the cost of sales and operations, these taxes often were not identifiable. When identifiable, they were added to the statistics for taxes paid.

Total assets and total liabilities were those reported on the end-of-year balance sheet in the corporation's books of account. Total assets were net after reduction by accumulated depreciation, amortization, and depletion, and by the reserve for bad debts. When these reserves were reported as liabilities, they were treated as reductions from the asset accounts to which they related and the totals of assets and liabilities were adjusted accordingly.

Asset and liability estimates for the few returns of corporations which failed to provide balance sheet information were based on schedules in the tax return other than the balance sheet, for example, the schedules for depreciation, bad debts, and cost of goods sold; from reference books; and, from relationships between income statement and balance sheet items on similar returns which had both statements and which were classified in the same industrial group.

Because Forms 1120L and 1120M used by life and certain mutual insurance companies did not provide for the complete reporting of balance sheet information, asset and liability data for these companies were obtained from balance sheets filed with the returns (or from reference books) in the form required by State law. These sources were also used for any other insurance companies, not filing returns on Forms 1120L or 1120M, which filed balance sheets in the form required by State law in lieu of the income tax return schedule.

Total compiled deductions comprised (1) the ordinary and necessary business deductions from gross income, (2) the cost of sales and operations, and, (3) net loss from sales other than capital assets.

These deductions were applied against Total compiled receipts in arriving at Compiled net profit or loss shown in this report. Components of total compiled deductions are shown in the income statement, table 2.

For mutual insurance companies (other than life or marine, and other than fire insurance companies issuing perpetual policies), total compiled deductions, reflecting the statutory reporting requirements, were limited to investment expenses and also included net loss from sales other than capital assets.

Total compiled receipts included the gross taxable receipts before deduction of cost of sales and operations and net losses from sales of property other than capital assets. It also included nontaxable interest, but excluded all other nontaxable income recognized by the corporation. The income statement in table 2 shows the components of total compiled receipts.

Total compiled receipts for mutual insurance companies (other than life or marine, and other than fire insurance companies issuing perpetual policies) consisted only of gross investment income and did not include premium income. By law, these mutual companies reported only items of investment income and expense in their income statements. However, in those instances where income tax was imposed on gross income as described under Income subject to tax, premium income was reported, but only for purposes of the tax computation. Occasionally, gross income consisted only of premiums and there was no investment income. In this situation, it became possible for the return to show no total compiled receipts, but yet show income subject to tax and income tax.

Zero assets was used as a category in classifying returns by size of total assets. Included were: (1) final returns of liquidating or dissolving corporations which had disposed of all assets, (2) final returns of merging corporations whose assets and liabilities were reported in the returns of the acquiring corporations, and, (3) returns of resident foreign corporations (corporations incorporated abroad but conducting business in the United States) other than foreign insurance company returns with balance sheet information for United States branches.

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2. Tables Compiled from Corporation Income Tax Returns, July 1961 - June 1962

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Table 1.—TOTAL COMPILED RECEIPTS, NET INCOME OR DEFICIT, INCOME SUBJECT TO TAX, INCOME TAX, AND DISTRIBUTIONS TO STOCKHOLDERS, BY MINOR INDUSTRIAL GROUP

	Industrial group	Total active corporation returns											Form 1120-S, with and without net income			
		With and without net income				With net income										
									Returns other than Form 1120-S							
		Number of returns	Total compiled receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Distributions to stockholders other than in own stock (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Net income (Thousand dollars)	Number of returns	Net income (Thousand dollars)	Income subject to tax (Thousand dollars)	Income tax	Number of returns	Total compiled receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
1	All industrial groups	1,190,286	873,177,644	45,893,900	18,037,780	715,589	750,598,885	52,401,331	647,772	51,496,954	47,937,691	22,188,057	106,048	26,175,449	564,447	1
2	Agriculture, forestry, and fisheries	18,981	5,339,546	110,151	51,679	10,560	3,976,505	249,043	8,626	215,107	184,115	70,639	3,367	546,707	11,692	2
3	Mining	13,731	12,257,972	862,437	897,900	6,695	9,607,161	1,351,156	6,002	1,334,108	1,076,086	533,795	1,277	314,687	[1]3,618	3
4	Metal mining	866	2,102,308	219,487	185,610	190	1,903,562	371,540	180	369,551	247,454	126,944	([2])	([2])	([2])	4
5	Iron ores	114	667,201	[1]30,753	38,490	35	553,393	101,570	35	101,570	71,659	36,260				5
6	Copper, lead and zinc, gold and silver ores	442	998,281	207,306	129,413	65	970,292	217,033	65	217,033	145,653	75,382	([2])	- ([2])	- ([2])	- 6
7	Other metal mining	310	436,826	42,934	17,707	90	379,877	52,937	80	50,948	30,142	15,302	([2])	([2])	([2])	7
8	Bituminous coal and lignite mining	1,883	2,053,660	57,033	51,834	956	1,591,329	86,094	774	83,620	62,933	25,521	268	98,263	1,847	8
9	Crude petroleum and natural gas	7,161	5,982,256	604,585	595,985	3,479	4,565,122	768,936	3,143	760,884	664,229	336,040	699	146,755	[1]9,885	9
10	Crude petroleum, natural gas, and natural gas liquids	4,124	4,293,552	534,270	575,048	1,758	3,288,763	657,806	1,617	653,948	575,519	293,185	391	26,372	[1]11,888	10
11	Oil and gas field services	3,037	1,688,704	70,315	20,937	1,721	1,276,359	111,130	1,526	106,936	88,710	42,855	308	120,383	2,003	11
12	Mining and quarrying of nonmetallic minerals, and anthracite mining	3,821	2,119,748	[1]18,668	64,471	2,070	1,547,148	124,586	1,905	120,053	101,470	45,290	258	61,368	2,815	12
13	Dimension stone, crushed and broken stone, and sand and gravel	2,830	1,357,438	55,714	20,897	1,803	1,071,669	78,768	1,650	74,513	71,702	31,601	223	59,344	2,629	13
14	Other nonmetallic minerals, including anthracite mining	991	762,310	[1]74,382	43,574	267	475,479	45,818	255	45,540	29,768	13,689	([2])	([2])	([2])	14
15	Construction	83,791	37,412,748	509,159	139,969	46,654	28,068,802	978,404	40,341	902,409	797,819	328,508	10,229	2,611,715	42,455	15
16	General building contractors	31,057	14,436,841	141,324	30,385	16,349	10,883,227	290,600	14,266	260,303	225,416	90,042	3,420	1,115,923	21,553	16
17	Highway and street construction and heavy construction	9,833	9,320,451	181,520	77,173	5,944	6,865,825	324,538	5,404	314,664	279,272	122,282	862	297,184	4,099	17
18	General contractors not allocable	311	171,740	[1]537	283	136	137,970	3,268	126	2,726	2,265	787	31	41,291	[1]2,145	18
19	Special trade contractors	40,983	13,331,075	187,008	32,024	23,563	10,094,514	356,405	19,951	321,643	288,167	114,476	5,787	1,150,880	18,851	19
20	Contractors not allocable	1,607	152,641	[1]156	104	662	87,266	3,593	594	3,073	2,699	921	129	6,437	97	20
21	Manufacturing	173,558	377,580,234	22,493,578	8,409,428	110,494	336,831,731	24,549,132	99,719	24,347,913	22,851,140	11,403,317	15,776	5,290,295	136,234	21
22	Beverage industries	3,566	9,037,810	507,594	149,187	2,588	8,494,886	527,076	2,302	515,473	497,752	250,526	407	152,774	10,915	22
23	Bottled and canned soft drinks and carbonated waters and flavoring extracts and flavoring sirups	3,028	2,373,013	216,102	77,276	2,216	2,152,828	226,873	1,932	215,331	205,633	100,861	393	143,144	11,062	23
24	Malt liquors and malt	243	3,363,787	163,873	43,515	146	3,133,120	171,210	146	171,210	164,488	84,608	1	1,324	[1]33	24
25	Wines, brandy, and brandy spirits	161	300,100	13,228	880	127	228,871	13,796	126	13,796	13,913	6,601	([2])	([2])	([2])	25
26	Distilled, rectified, and blended liquors	134	3,000,910	114,391	27,516	99	2,980,067	115,197	98	115,136	113,718	58,456	2	7,761	23	26
27	Food and kindred products	15,315	53,859,761	1,777,402	503,655	10,433	46,995,935	1,929,281	9,556	1,907,495	1,861,379	922,637	1,336	895,711	16,988	27
28	Meat products	2,624	17,591,200	118,959	40,452	1,772	14,981,482	158,777	1,616	153,177	144,521	69,676	225	317,932	4,279	28
29	Dairy products	3,701	9,638,781	305,161	85,030	2,696	8,655,241	323,298	2,439	316,562	309,249	150,318	327	286,457	5,771	29
30	Canning and preserving fruits, vegetables, and seafoods	1,976	5,253,654	286,994	62,478	1,383	4,636,141	308,201	1,298	306,388	296,317	142,505	152	57,999	1,107	30
31	Grain mill products	1,711	7,065,349	315,288	99,477	1,136	6,392,979	331,171	1,006	329,023	324,216	165,157	206	82,934	1,454	31
32	Bakery products	2,402	4,709,226	170,737	57,366	1,493	3,817,849	193,059	1,361	191,234	186,963	92,647	241	98,425	952	32
33	Sugar	163	1,713,958	89,601	28,070	93	1,479,261	94,452	93	94,452	90,444	45,154	([2])	([2])	([2])	33
34	Confectionery and related products	741	1,825,620	166,364	43,765	462	1,643,705	173,539	441	173,433	172,227	87,597	67	9,837	[1]31	34
35	Vegetable oil mills and animal, marine, and edible fats and oils	441	2,192,007	40,604	14,807	328	1,738,438	55,078	297	52,526	50,147	23,702	32	29,645	2,543	35
36	Other food preparations and kindred products	1,436	2,261,463	108,922	27,571	994	2,067,382	116,397	929	115,391	112,240	55,236	([2])	([2])	([3])	36
37	Food and kindred products not allocable	120	1,608,503	174,772	44,639	76	1,583,457	175,309	76	175,309	175,055	90,645	1	122	[1]2	37
38	Tobacco manufactures	94	5,103,059	628,129	172,120	92	5,099,617	628,153	92	628,153	624,991	324,492	-	-	-	38
39	Textile mill products	6,306	13,762,421	538,092	135,218	4,224	12,191,837	611,691	3,822	605,023	570,833	281,721	552	229,599	5,277	39
40	Yarn and thread mills	561	1,550,152	68,968	14,920	341	1,378,427	76,863	329	76,642	73,755	36,814	([2])	([2])	([2])	40
41	Broad woven fabric mills, cotton	341	3,163,837	165,800	46,561	180	2,905,224	173,214	180	173,214	170,683	86,128	([2])	([2])	([2])	41
42	Broad woven fabric mills, man-made fiber and silk	253	1,280,467	57,636	14,605	200	1,224,954	60,309	190	60,304	56,825	28,812	([2])	([2])	([2])	42
43	Broad woven fabric mills, wool: including dyeing and finishing	262	781,997	26,434	9,395	150	640,752	35,476	140	35,423	32,526	16,260	([2])	([2])	([2])	43
44	Narrow fabrics and other smallwares mills: cotton, wool, silk, and man-made fiber	570	475,443	21,363	3,729	303	414,661	23,941	242	23,426	22,447	10,481	([2])	([2])	([2])	44
45	Knitting mills	2,036	2,479,260	108,162	16,357	1,489	2,303,512	115,145	1,329	110,969	102,821	49,709	183	115,447	3,996	45
46	Dyeing and finishing textiles, except wool fabrics and knit goods	671	803,579	10,909	2,601	410	603,341	21,343	348	20,511	16,192	7,413	([2])	([2])	([2])	46
47	Floor covering mills	271	862,296	11,333	3,534	214	649,590	22,812	214	22,812	19,765	9,138	([2])	([2])	([2])	47
48	Other textile goods	1,290	1,210,531	29,525	7,553	892	958,583	44,059	805	43,193	40,357	18,710	129	17,968	711	48
49	Textile mill products not allocable	51	1,154,859	37,962	15,963	45	1,116,793	38,529	45	38,529	35,462	18,256	-	-	-	49

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 1.—TOTAL COMPILED RECEIPTS, NET INCOME OR DEFICIT, INCOME SUBJECT TO TAX, INCOME TAX, AND DISTRIBUTIONS TO STOCKHOLDERS, BY MINOR INDUSTRIAL GROUP—Continued

	Industrial group	Total active corporation returns											Form 1120-S, with and without net income			
		With and without net income				With net income										
									Returns other than Form 1120-S							
		Number of returns	Total compiled receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Distributions to stockholders other than in own stock (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Net income (Thousand dollars)	Number of returns	Net income (Thousand dollars)	Income subject to tax (Thousand dollars)	Income tax (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
	Manufacturing—Continued															
50	Apparel and other finished products made from fabrics and similar materials.	16,992	12,986,740	308,595	55,000	10,768	10,888,744	402,224	9,044	377,220	355,419	163,484	2,334	1,182,972	19,868	50
51	Men's, youths', and boys' suits, coats, overcoats, furnishings, work clothing, and allied garments.	3,026	4,059,575	117,537	19,321	2,189	3,474,088	144,780	1,981	141,852	136,762	65,063	279	106,361	2,670	51
52	Women's, misses', children's, and infants' outerwear and undergarments.	8,261	6,216,030	142,580	23,909	5,167	5,209,844	182,305	4,276	165,709	153,214	69,461	1,141	791,808	13,625	52
53	Hats, caps, and millinery, fur goods, and other apparel and accessories.	2,250	1,021,474	14,573	5,412	1,449	833,193	22,119	1,086	19,052	17,694	7,642	507	193,453	2,297	53
54	Other fabricated textile products	3,047	1,482,582	31,083	5,959	1,719	1,207,940	46,624	1,478	44,815	42,059	18,837	386	70,187	672	54
55	Apparel and other finished products made from fabrics and similar materials not allocable.	408	207,079	2,822	399	244	163,679	6,396	223	5,792	5,690	2,481	(2)	(2)	(2)	55
56	Lumber and wood products, except furniture	8,551	7,250,205	192,161	99,036	4,798	5,568,799	290,291	4,273	279,556	265,800	90,724	866	321,107	4,696	56
57	Logging camps, logging contractors, and sawmills and planing mills.	3,079	3,287,377	95,269	67,961	1,617	2,525,625	148,882	1,337	142,707	139,077	41,209	372	173,095	2,164	57
58	Millwork, veneer, plywood, and prefabricated structural wood products.	2,941	2,831,628	69,576	23,539	1,694	2,164,063	100,607	1,553	97,655	89,634	33,726	260	100,292	1,695	58
59	Wooden containers and other wood products	2,531	1,131,200	27,316	7,536	1,487	879,111	40,802	1,383	39,194	37,089	15,789	234	47,720	837	59
60	Furniture and fixtures	5,818	5,008,230	176,366	32,603	3,507	3,976,172	231,532	3,128	227,253	217,644	104,291	542	174,464	2,873	60
61	Household furniture	3,632	3,387,708	94,175	18,010	2,131	2,614,136	135,639	1,913	132,581	124,896	59,395	324	109,051	1,937	61
62	Office, public building, and other furniture and fixtures.	2,186	1,620,522	82,191	14,593	1,376	1,362,036	95,893	1,215	94,672	92,748	44,896	218	65,413	936	62
63	Paper and allied products	3,444	12,480,970	967,566	309,381	2,423	11,567,008	1,003,417	2,222	998,355	970,645	467,677	249	102,628	4,681	63
64	Pulp mills	82	423,045	34,213	8,368	37	392,264	38,295	37	38,295	36,871	16,504	-	-	-	64
65	Paper, paperboard, building paper, and building board mills.	363	7,056,117	595,562	219,308	248	6,700,617	607,216	248	607,216	591,044	281,971	2	842	[1]22	65
66	Paperboard containers and boxes	1,441	2,104,448	113,082	24,404	979	1,860,411	123,156	883	121,381	116,724	56,297	109	55,562	1,697	66
67	Converted paper and paperboard products, except containers and boxes.	1,558	2,897,360	224,709	57,301	1,159	2,613,716	234,750	1,054	231,463	226,006	112,905	138	46,224	3,006	67
68	Printing, publishing, and allied industries	20,480	13,975,911	872,618	211,685	13,257	11,539,322	985,657	11,636	964,848	905,025	439,704	2,487	456,216	12,625	68
69	Newspapers: publishing, publishing and printing	3,832	4,401,545	381,966	89,390	2,753	3,746,293	400,682	2,458	395,827	367,659	183,122	429	73,822	3,466	69
70	Periodicals: publishing, publishing and printing	1,748	2,402,587	64,268	30,679	973	1,624,789	93,639	928	92,840	81,745	39,388	124	16,105	[1]27	70
71	Books	1,169	1,474,243	136,417	29,932	658	1,355,882	155,549	626	153,065	147,727	73,515	(2)	(2)	(2)	71
72	Commercial printing, manifold business forms, and greeting cards.	8,996	4,378,333	223,280	47,557	5,895	3,681,838	258,446	4,930	248,052	240,766	113,882	1,415	277,995	7,582	72
73	Other publishing, bookbinding and related industries, and service industries for the printing trade.	4,394	1,175,901	57,082	11,148	2,827	993,793	65,710	2,553	63,452	56,137	24,431	393	64,817	1,631	73
74	Printing, publishing, and allied industries not allocable.	341	143,302	9,605	2,979	151	136,727	11,631	141	11,612	10,991	5,366	(2)	(2)	(2)	74
75	Chemicals and allied products	10,108	29,222,956	3,292,455	1,272,860	6,630	27,802,337	3,398,978	6,254	3,393,169	3,165,617	1,614,258	564	119,803	2,657	75
76	Industrial inorganic and organic chemicals	1,090	4,339,964	347,285	119,067	824	4,207,656	369,960	793	369,331	356,201	180,503	(2)	(2)	(2)	76
77	Plastics materials and synthetic resins, synthetic rubber, synthetic and other man-made fibers, except glass.	1,267	5,573,110	922,795	417,025	827	5,212,080	955,969	795	955,456	806,461	414,755	(2)	(2)	(2)	77
78	Drugs	1,600	3,266,584	571,973	189,702	968	3,118,527	586,204	882	584,168	569,788	293,174	120	30,830	2,013	78
79	Soap, detergents, and cleaning preparations	1,229	2,832,166	241,221	78,717	742	2,737,148	248,574	657	247,331	237,970	120,446	108	16,856	1,177	79
80	Paints, varnishes, lacquers, enamels, and allied products.	1,671	2,963,115	207,897	80,907	1,220	2,733,223	217,416	1,189	217,175	210,599	105,194	(2)	(2)	(2)	80
81	Perfumes, cosmetics, and other toilet preparations	776	1,170,441	132,678	27,710	452	1,095,922	137,080	407	136,912	133,701	68,220	(2)	(2)	(2)	81
82	Agricultural chemicals	1,076	1,406,485	50,538	18,181	672	1,226,260	57,214	629	56,557	47,950	22,788	(2)	(2)	(2)	82
83	Gum and wood chemicals and other chemical products	1,238	2,325,753	214,765	68,132	808	2,159,418	221,085	786	220,764	214,495	107,312	(2)	(2)	(2)	83
84	Chemicals and allied products not allocable	161	5,345,338	603,303	273,419	117	5,312,103	605,476	116	605,475	588,452	301,866	1	2	1	84
85	Petroleum refining and related industries	1,261	39,282,516	1,765,227	1,483,690	838	37,265,405	1,794,033	786	1,792,407	1,208,497	622,512	(2)	(2)	(2)	85
86	Petroleum refining	401	38,186,997	1,714,863	1,468,934	192	36,287,964	1,735,826	181	1,735,618	1,152,187	596,018	(2)	(2)	(2)	86
87	Paving and roofing materials and other products of petroleum and coal.	860	1,095,519	50,364	14,756	646	977,441	58,207	605	56,789	56,310	26,494	(2)	(2)	(2)	87
88	Rubber and miscellaneous plastics products	4,427	8,065,480	502,241	129,239	2,936	7,443,440	550,009	2,754	546,469	526,307	264,598	305	76,992	2,664	88
89	Tires and inner tubes	121	4,414,675	346,857	106,705	99	4,302,430	351,550	98	351,550	345,338	178,852	1	6	-	89
90	Rubber footwear, reclaimed rubber, and other fabricated rubber products.	920	1,753,270	82,632	15,009	723	1,566,765	97,461	691	96,676	89,675	43,889	(2)	(2)	(2)	90
91	Miscellaneous plastics products	3,386	1,897,535	72,752	7,525	2,114	1,574,245	100,998	1,965	98,243	91,294	41,857	261	69,142	1,917	91
92	Leather and leather products	2,982	3,880,367	114,687	30,709	1,915	3,170,618	147,472	1,758	145,302	140,196	68,065	222	94,846	1,709	92
93	Footwear, except rubber	1,043	2,275,522	82,669	24,965	677	1,915,676	94,696	645	94,444	91,960	45,637	(2)	(2)	(2)	93
94	Leather and other leather products	1,939	1,604,845	32,018	5,744	1,238	1,254,942	52,776	1,113	50,858	48,236	22,428	179	82,453	1,523	94

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 1.—TOTAL COMPILED RECEIPTS, NET INCOME OR DEFICIT, INCOME SUBJECT TO TAX, INCOME TAX, AND DISTRIBUTIONS TO STOCKHOLDERS, BY MINOR INDUSTRIAL GROUP—Continued

Industrial group	Total active corporation returns											Form 1120-S, with and without net income			
	With and without net income				With net income			Returns other than Form 1120-S							
	Number of returns	Total compiled receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Distributions to stockholders other than in own stock (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Net income (Thousand dollars)	Number of returns	Net income (Thousand dollars)	Income subject to tax (Thousand dollars)	Income tax (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
Manufacturing—Continued															
Stone, clay, and glass products	7,845	10,592,258	873,120	310,962	4,865	9,217,412	952,341	4,433	942,989	914,611	457,630	679	201,235	5,365	
Flat glass, glass and glassware, pressed or blown, and glass products made of purchased glass.	986	2,728,808	279,091	99,583	624	2,461,936	298,513	580	297,924	285,349	145,899	103	15,555	222	
Cement, hydraulic	86	974,768	175,785	68,320	57	960,577	176,748	47	176,127	175,077	90,401	(2)	(2)	(2)	
Structural clay products	645	831,197	46,830	21,000	386	658,883	58,705	344	56,951	54,977	26,683	(2)	(2)	(2)	
Pottery and related products	295	340,120	8,500	2,614	171	234,331	14,702	159	14,367	13,542	6,493	(2)	(2)	(2)	
Concrete, gypsum, and plaster products	4,398	3,206,693	179,431	54,755	2,762	2,582,268	211,590	2,463	206,410	198,670	93,898	377	124,146	4,508	
Cut stone and stone products and abrasive, asbestos, and other nonmetallic mineral products.	1,435	2,510,672	183,483	64,690	865	2,319,417	192,083	840	191,210	186,996	94,256	92	16,373	[1]136	
Primary metal industries	4,477	26,666,438	1,655,996	790,186	2,953	23,525,105	1,761,687	2,768	1,757,211	1,660,747	815,932	234	76,571	2,869	
Blast furnaces, steel works, and rolling and finishing mills.	399	15,028,100	1,231,081	586,499	292	14,237,313	1,264,831	272	1,264,741	1,216,462	596,210	(2)	(2)	(2)	
Iron and steel foundries	969	1,883,781	78,098	31,602	628	1,501,341	100,450	615	99,082	97,387	47,907	(2)	(2)	(2)	
Primary and secondary smelting and refining, and rolling, drawing, and extruding of nonferrous metals and alloys.	936	7,724,229	291,142	154,313	628	6,380,575	315,460	594	314,802	271,759	136,562	(2)	(2)	(2)	
Nonferrous foundries	1,455	836,832	17,067	3,439	942	642,080	30,081	869	29,352	26,950	11,758	95	12,949	239	
Other primary metal industries	603	1,011,657	35,835	13,767	399	626,602	46,699	354	45,068	44,023	21,652	(2)	(2)	(2)	
Primary metal industries not allocable	115	181,839	2,773	566	64	137,194	4,166	64	4,166	4,166	1,843	-	-	-	
Fabricated metal products (including ordnance), except machinery and transportation equipment.	18,219	21,125,121	1,012,023	296,119	11,743	17,792,679	1,202,510	10,705	1,185,228	1,132,817	549,732	1,395	350,624	13,220	
Metal cans	97	2,466,097	167,290	58,548	66	2,415,817	173,860	65	173,670	172,754	87,869	1	1,643	190	
Cutlery, hand tools, and general hardware	920	1,430,587	162,001	55,112	529	1,331,099	170,516	497	170,157	165,004	83,528	76	11,481	160	
Heating apparatus (except electric) and plumbing fixtures.	994	2,122,048	110,674	33,642	557	1,744,632	120,556	523	119,691	110,336	55,734	(2)	(2)	(2)	
Fabricated structural metal products	5,530	5,595,313	108,093	37,512	3,478	4,302,784	196,500	3,184	192,934	182,440	84,044	410	84,629	2,408	
Screw machine products, and bolts, nuts, screws, rivets, and washers.	1,521	1,301,977	65,035	15,117	1,067	1,094,258	77,284	991	75,454	71,617	33,901	111	36,423	1,576	
Metal stampings	1,732	1,724,939	87,861	20,513	1,225	1,513,540	97,989	1,055	95,882	86,599	41,014	191	33,394	2,005	
Coating, engraving, and allied services	2,354	763,814	27,830	5,938	1,531	627,451	40,289	1,359	36,982	34,861	14,853	232	51,863	1,602	
Ordnance and accessories	171	1,199,948	78,717	17,294	43	1,160,756	81,017	43	81,017	79,693	39,583	-	-	-	
Miscellaneous fabricated wire products and other fabricated metal products.	4,638	3,977,082	197,989	47,852	3,060	3,313,007	233,408	2,823	228,382	218,433	104,273	305	89,242	4,480	
Fabricated metal products not allocable	262	543,316	6,533	4,591	187	289,335	11,091	165	11,059	11,080	4,933	(2)	(2)	(2)	
Machinery, except electrical and transportation equipment.	18,143	26,466,444	1,828,348	527,707	11,388	23,213,247	2,077,103	10,485	2,062,778	1,996,077	998,579	1,329	333,311	10,804	
Engines and turbines	162	771,659	43,821	20,181	94	722,963	48,942	94	48,942	48,181	24,656	-	-	-	
Farm machinery and equipment	974	3,590,754	107,099	73,093	627	3,250,050	145,225	552	141,667	131,984	66,839	100	31,050	3,447	
Construction, mining, and materials handling machinery and equipment.	1,315	3,949,950	314,397	100,142	839	3,492,651	341,138	776	340,004	328,177	166,064	(2)	(2)	(2)	
Metalworking machinery and equipment	4,958	3,348,406	172,650	47,737	3,203	2,774,975	224,731	2,991	222,301	213,769	103,423	366	49,497	939	
Special industry machinery, except metalworking machinery.	2,222	3,225,445	239,046	58,250	1,534	2,879,615	256,003	1,397	254,220	246,397	119,483	149	107,543	1,782	
General industrial machinery and equipment	1,727	3,369,439	237,426	65,551	1,098	3,079,092	265,913	1,033	264,657	258,646	129,872	101	20,673	970	
Office, computing, and accounting machines	254	3,590,588	505,210	95,587	157	3,167,209	535,561	156	535,466	529,793	272,904	1	1,001	95	
Service industry machines	1,086	1,692,347	86,905	22,608	602	1,506,636	104,273	561	104,130	98,540	49,381	(2)	(2)	(2)	
Other machinery, except electrical and transportation equipment.	5,252	1,619,428	59,648	10,861	3,134	1,320,978	82,837	2,856	79,103	74,076	32,530	434	65,956	2,261	
Machinery, except electrical and transportation equipment, not allocable.	193	1,308,428	62,146	33,697	100	1,019,078	72,480	69	72,288	66,514	33,427	(2)	(2)	(2)	
Electrical machinery, equipment, and supplies	7,182	24,155,480	1,375,078	458,422	4,338	22,055,518	1,589,022	4,006	1,581,987	1,520,584	767,768	502	129,989	2,696	
Electric transmission and distribution equipment	614	5,783,651	556,349	199,060	396	5,676,163	565,652	386	565,468	563,224	290,147	(2)	(2)	(2)	
Electrical industrial apparatus	752	1,453,600	103,335	23,063	557	1,313,374	119,810	545	117,918	115,007	57,688	(2)	(2)	(2)	
Household appliances	518	2,772,584	176,653	60,476	241	2,521,441	198,408	229	198,344	194,254	100,541	(2)	(2)	(2)	
Electric lighting and wiring equipment	944	1,415,476	74,454	12,156	726	1,242,294	85,211	638	84,267	81,682	39,968	99	29,851	669	
Radio and television receiving sets, except communication types.	556	3,408,809	97,086	40,601	341	2,913,397	129,131	299	128,967	103,670	52,412	(2)	(2)	(2)	
Communication equipment	678	2,885,169	126,308	36,446	398	2,611,399	151,682	375	151,601	147,647	75,545	(2)	(2)	(2)	
Electronic components and accessories	2,111	2,621,266	53,282	8,563	1,064	2,157,296	126,142	1,002	124,381	114,323	55,429	128	27,796	[1]1,807	
Other electrical machinery, equipment, and supplies	896	1,299,103	99,689	25,515	528	1,161,184	119,535	455	117,617	113,080	51,434	116	37,152	1,545	
Electrical machinery, equipment, and supplies not allocable.	113	2,515,822	87,922	52,542	87	2,458,970	93,451	77	93,424	87,697	44,604	(2)	(2)	(2)	

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 1.—TOTAL COMPILED RECEIPTS, NET INCOME OR DEFICIT, INCOME SUBJECT TO TAX, INCOME TAX, AND DISTRIBUTIONS TO STOCKHOLDERS, BY MINOR INDUSTRIAL GROUP—Continued

	Industrial group	Total active corporation returns											Form 1120-S, with and without net income			
		With and without net income				With net income										
									Returns other than Form 1120-S							
		Number of returns	Total compiled receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Distributions to stockholders other than in own stock (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Net income (Thousand dollars)	Number of returns	Net income (Thousand dollars)	Income subject to tax (Thousand dollars)	Income tax (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
	Manufacturing--Continued															
141	Transportation equipment, except motor vehicles	2,419	16,814,943	396,842	155,906	1,302	13,487,186	592,962	1,192	591,707	570,119	287,460	212	38,428	[1]10,447	141
142	Aircraft	149	9,283,621	165,771	55,393	40	7,091,970	289,314	40	289,314	280,642	145,343	(2)	(2)	(2)	142
143	Aircraft parts	669	4,485,632	154,576	55,118	390	4,136,282	174,169	370	174,093	167,593	83,922	(2)	(2)	(2)	143
144	Ship and boat building and repairing	1,067	1,307,756	1,938	7,262	538	772,070	41,278	489	41,105	40,139	19,075	97	14,678	[1]721	144
145	Railroad equipment	124	1,142,590	62,807	36,222	93	1,007,836	67,052	93	67,052	61,865	29,640	-	-	-	145
146	Motorcycles, bicycles, and parts and other transportation equipment.	410	595,344	11,750	1,911	241	479,028	21,149	200	20,143	19,880	9,480	(2)	(2)	(2)	146
147	Motor vehicles and motor vehicle equipment	2,049	24,001,168	2,764,128	1,020,667	1,296	23,199,088	2,797,997	1,230	2,796,194	2,735,631	1,408,546	108	35,983	1,238	147
148	Motor vehicles, passenger car bodies, truck and bus bodies, and truck trailers.	666	20,674,157	2,538,066	939,821	391	20,061,484	2,561,389	378	2,560,874	2,507,191	1,294,283	(2)	(2)	(2)	148
149	Motor vehicle parts and accessories	1,383	3,327,011	226,062	80,846	905	3,137,604	236,608	852	235,320	228,440	114,263	85	24,676	805	149
150	Professional, scientific, and controlling instruments; photographic and optical goods; watches and clocks.	3,457	7,003,844	595,670	163,223	2,093	6,458,853	651,456	1,870	646,660	630,431	321,037	330	54,498	4,312	150
151	Engineering, laboratory, scientific and research, and measuring and controlling instruments and associated equipment.	1,340	3,722,931	208,221	46,289	717	3,525,694	233,254	632	230,118	226,063	114,395	128	26,289	3,095	151
152	Optical instruments and lenses, surgical, medical, and dental instruments and supplies, and ophthalmic goods.	1,455	1,222,894	74,424	19,255	1,006	1,093,205	84,404	889	83,122	80,413	39,510	170	22,829	897	152
153	Photographic equipment and supplies	430	1,642,057	297,691	94,361	271	1,502,843	314,982	260	314,898	308,796	159,515	(2)	(2)	(2)	153
154	Watches, clocks, clockwork operated devices, and parts.	232	415,962	15,334	3,318	99	337,111	18,816	89	18,522	15,159	7,617	(2)	(2)	(2)	154
155	Other manufacturing industries	10,423	6,838,112	349,240	101,853	6,107	5,878,523	424,240	5,403	402,436	380,018	181,944	1,070	227,621	19,731	155
156	Jewelry, silverware, and plated ware	1,349	731,516	31,755	5,080	921	679,738	34,697	836	34,378	32,963	15,317	107	14,976	294	156
157	Costume jewelry and costume noveltiies, except precious metal.	608	179,487	3,783	719	389	138,798	4,838	357	4,556	4,029	1,597	(2)	(2)	(2)	157
158	Toys, amusement, sporting and athletic goods	1,643	1,465,822	67,821	13,376	913	1,305,553	78,975	827	77,068	74,399	35,904	145	44,314	1,151	158
159	Manufacturing, not elsewhere classified	5,544	3,041,612	156,211	54,727	3,422	2,514,935	195,633	2,973	177,382	165,631	78,684	671	141,505	17,313	159
160	Manufacturing not allocable	1,279	1,419,675	89,670	27,951	462	1,239,499	110,097	410	109,052	102,996	50,442	103	16,605	767	160
161	Transportation, communication, electric, gas, and sanitary services.	49,048	68,153,902	7,486,686	3,440,456	30,166	57,885,477	8,022,298	27,708	7,961,597	7,721,516	3,916,292	4,109	674,614	50,981	161
162	Transportation	37,446	31,163,967	987,305	587,864	23,145	21,711,440	1,469,483	21,217	1,443,760	1,325,679	624,053	3,164	567,711	18,628	162
163	Railroad transportation	488	10,999,766	401,588	352,013	313	7,052,262	571,399	313	571,399	531,915	268,218	-	-	-	163
164	Local and suburban transit	857	716,455	13,418	26,083	560	538,292	23,911	477	22,529	19,852	8,784	137	31,286	1,030	164
165	Motor freight transportation and warehousing	19,819	8,976,057	260,458	46,281	12,592	7,158,300	328,633	11,351	312,139	280,064	120,480	1,812	324,859	13,496	165
166	Taxicabs, intercity passenger transportation, school busses, and other local and interurban passenger transportation.	6,589	1,216,019	79,085	22,484	4,499	1,027,957	86,509	4,306	85,104	79,360	35,944	303	30,846	951	166
167	Pipeline transportation	340	819,927	140,217	53,813	216	684,285	152,346	206	152,308	150,826	77,319	(2)	(2)	(2)	167
168	Water transportation	3,351	2,749,848	102,843	30,959	1,963	2,020,798	147,606	1,863	145,333	123,883	57,406	210	37,485	1,842	168
169	Transportation by air	1,672	3,701,263	[1]108,206	24,447	649	1,634,922	46,216	609	44,954	35,502	13,013	204	46,807	[1]1,078	169
170	Transportation services	4,212	1,943,183	97,151	31,784	2,339	1,570,372	110,950	2,088	108,084	102,551	42,083	467	95,466	2,414	170
171	Transportation not allocable	118	41,449	751	-	14	24,252	1,913	4	1,910	1,726	806	(2)	(2)	(2)	171
172	Communication	6,452	16,059,408	3,061,021	1,043,592	3,838	15,839,705	3,093,787	3,426	3,084,742	3,026,822	1,554,550	683	67,164	6,730	172
173	Telephone communication (wire or radio)	2,265	13,374,074	2,800,183	988,313	1,667	13,344,015	2,803,561	1,625	2,802,944	2,758,573	1,429,683	(2)	(2)	(2)	173
174	Telegraph communication (wire and radio)	46	367,738	22,211	10,304	45	367,131	22,637	45	22,637	22,266	9,380	-	-	-	174
175	Radio broadcasting and television	3,365	2,216,314	236,668	44,852	1,789	2,055,044	261,306	1,495	253,414	240,361	112,968	519	56,336	5,914	175
176	Communication services, not elsewhere classified	776	101,282	1,959	123	337	73,515	6,283	261	5,747	5,622	2,519	120	6,628	201	176
177	Electric and gas companies and systems	1,503	20,453,211	3,342,775	1,762,479	1,190	19,900,281	3,357,395	1,158	3,356,258	3,296,583	1,704,608	(2)	(2)	(2)	177
178	Electric companies and systems and combination companies and systems.	453	12,731,154	2,522,378	1,291,190	344	12,604,532	2,524,521	344	2,524,521	2,481,398	1,284,338	-	-	-	178
179	Gas companies and systems	1,050	7,722,057	820,397	471,289	846	7,295,749	832,874	814	831,737	815,185	420,270	(2)	(2)	(2)	179
180	Water supply and other sanitary services	3,647	477,316	95,585	46,521	1,993	434,051	101,633	1,907	76,837	72,432	33,081	218	33,211	24,503	180
181	Wholesale and retail trade	364,947	270,846,706	4,563,809	1,239,465	224,948	229,273,523	5,861,975	195,864	5,547,318	5,173,764	2,271,775	43,822	14,456,503	211,661	181
182	Wholesale trade	123,412	132,513,679	2,286,650	461,409	84,255	114,908,226	2,774,991	74,630	2,648,210	2,449,849	1,075,029	13,189	6,433,336	97,659	182
183	Groceries and related products	14,240	25,026,272	241,913	58,824	9,753	21,262,022	297,040	8,482	276,786	258,963	110,890	1,733	1,539,585	15,731	183
184	Meats and meat products	1,832	3,426,983	22,139	4,015	1,349	2,923,032	30,132	1,213	28,643	24,798	10,064	163	172,210	727	184
185	Poultry and poultry products, fish and seafoods, and other groceries and related products.	12,408	21,599,289	219,774	54,809	8,404	18,338,990	266,908	7,269	248,143	234,165	100,826	1,570	1,367,375	15,004	185

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 1.—TOTAL COMPILED RECEIPTS, NET INCOME OR DEFICIT, INCOME SUBJECT TO TAX, INCOME TAX, AND DISTRIBUTIONS TO STOCKHOLDERS, BY MINOR INDUSTRIAL GROUP—Continued

	Industrial group	Total active corporation returns										Form 1120-S, with and without net income			
		With and without net income				With net income									
									Returns other than Form 1120-S						
		Number of returns	Total compiled receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Distributions to stockholders other than in own stock (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Net income (Thousand dollars)	Number of returns	Net income (Thousand dollars)	Income subject to tax (Thousand dollars)	Income tax (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
	Wholesale and retail trade—Continued															
	Wholesale trade—Continued															
186	Electrical goods, hardware, and plumbing and heating equipment and supplies.	13,766	12,943,596	233,556	36,324	9,627	10,805,979	298,551	8,670	285,502	273,142	119,408	1,339	571,335	10,403	186
187	Electrical goods	7,151	7,452,835	145,065	17,840	5,055	6,276,231	179,359	4,542	171,659	164,256	73,872	754	337,593	5,689	187
188	Hardware, and plumbing and heating equipment and supplies.	6,615	5,490,761	88,491	18,484	4,572	4,529,748	119,192	4,128	113,843	108,886	45,536	585	233,742	4,714	188
189	Other wholesalers	95,406	94,543,811	1,811,181	366,261	64,875	82,840,225	2,179,400	57,478	2,085,922	1,917,744	844,731	10,117	4,322,416	71,525	189
190	Beer, wine, and distilled alcoholic beverages	2,944	7,503,266	116,414	21,063	2,185	7,040,899	123,209	1,899	116,654	114,989	53,337	376	281,015	5,842	190
191	Dry goods and apparel	7,006	5,826,124	101,127	18,549	5,005	5,094,914	127,757	4,427	122,298	111,411	46,851	823	402,528	712	191
192	Drugs, chemicals, and allied products	5,255	6,750,384	239,443	73,913	3,468	6,099,581	273,632	3,194	269,899	257,767	125,010	394	132,443	2,857	192
193	Lumber and construction materials	6,556	5,405,188	58,324	12,798	4,249	4,245,841	88,324	3,954	83,735	77,191	30,546	419	215,754	3,224	193
194	Machinery, equipment, and supplies	16,180	10,572,166	265,100	41,675	10,726	8,873,667	335,524	9,638	324,522	297,058	129,326	1,459	343,891	8,248	194
195	Motor vehicles and automotive equipment	7,260	6,275,189	116,261	14,058	5,173	5,533,428	138,107	4,435	126,598	119,920	52,625	859	352,670	10,121	195
196	Farm products—raw materials	5,141	10,934,228	160,143	23,153	4,053	9,630,491	178,028	3,587	171,678	159,787	67,297	598	458,590	5,810	196
197	Wholesalers, not elsewhere classified	41,668	38,354,406	722,548	155,719	27,989	33,615,991	867,051	24,521	824,356	737,062	321,118	4,876	1,988,615	33,657	197
198	Wholesalers not allocable	3,396	2,922,860	31,821	5,333	2,027	2,705,413	47,768	1,823	46,182	42,559	18,621	313	146,910	1,054	198
199	Retail trade	230,243	132,437,539	2,151,902	744,728	134,054	109,514,496	2,920,698	115,459	2,746,600	2,582,102	1,136,845	29,472	7,531,220	102,355	199
200	Food	16,299	33,845,338	531,146	145,102	9,459	29,958,733	614,718	8,207	601,905	590,593	287,957	1,965	820,810	8,554	200
201	General merchandise	14,979	26,526,601	785,555	386,440	9,311	24,152,421	859,861	8,343	848,087	813,772	396,214	1,416	337,157	8,561	201
202	Department stores	4,119	19,284,134	578,573	298,501	3,067	17,942,813	616,652	2,810	611,760	586,571	289,825	304	115,943	3,953	202
203	Mail order houses	1,267	1,081,316	23,226	11,393	566	927,225	31,402	522	30,871	29,612	13,869	104	8,012	[1]85	203
204	Limited price variety stores	2,245	3,586,376	123,509	61,384	1,377	3,143,209	132,923	1,219	132,194	129,631	64,725	212	38,374	547	204
205	Merchandise vending machine operators, direct selling organizations, and other general merchandise stores.	7,348	2,574,775	60,247	15,162	4,301	2,139,174	78,884	3,792	73,262	67,958	27,795	796	174,828	4,146	205
206	Apparel and accessories	27,379	8,965,212	135,499	38,222	17,180	6,907,205	229,661	14,875	213,908	196,466	76,578	3,494	564,095	7,845	206
207	Furniture, home furnishings, and equipment	22,370	5,973,399	39,338	18,126	12,812	4,270,052	131,237	10,899	117,006	104,318	38,635	3,360	614,131	2,848	207
208	Automotive dealers and gasoline service stations	38,128	29,729,375	194,123	34,848	21,746	22,906,912	342,732	18,845	309,374	277,710	108,170	4,765	2,602,492	17,570	208
209	Motor vehicle dealers	23,839	25,305,577	144,209	25,081	13,931	19,679,987	249,934	11,969	224,030	199,822	78,315	3,170	2,284,940	12,901	209
210	Tire, battery, and accessory dealers, and miscellaneous aircraft, marine, and automotive dealers.	7,617	2,386,137	26,941	6,860	3,965	1,699,740	57,672	3,507	52,964	47,756	19,339	857	161,612	2,787	210
211	Gasoline service stations	6,672	2,037,661	22,973	2,907	3,850	1,527,185	35,126	3,369	32,380	30,132	10,516	738	155,940	1,882	211
212	Eating and drinking places	34,498	6,090,683	81,015	34,248	16,160	4,156,489	167,753	14,120	151,420	131,227	50,522	3,854	528,481	6,456	212
213	Building materials, hardware, and farm equipment	25,475	7,967,973	110,779	31,118	15,376	6,251,406	191,076	13,049	165,436	155,406	56,659	3,409	806,461	17,448	213
214	Building materials	15,595	5,706,006	88,784	24,921	9,579	4,569,764	146,214	8,208	129,415	122,813	45,223	1,914	485,155	13,146	214
215	Hardware and farm equipment	9,880	2,261,967	21,995	6,197	5,797	1,681,642	44,862	4,841	36,021	32,593	11,436	1,495	321,306	4,302	215
216	Other retail stores	51,115	13,338,958	274,447	56,624	32,010	10,911,278	383,660	27,121	339,464	312,610	122,110	7,209	1,257,593	33,073	216
217	Drug stores and proprietary stores	11,713	4,041,393	98,133	24,893	8,250	3,471,613	117,832	6,643	101,564	95,726	39,581	2,168	424,544	13,570	217
218	Liquor stores	5,361	1,176,111	9,231	1,510	3,145	827,450	16,231	2,640	12,823	11,983	4,062	628	128,987	2,651	218
219	Jewelry stores	4,669	844,877	20,994	2,824	2,681	630,850	33,442	2,341	31,493	26,598	10,465	620	60,153	783	219
220	Secondhand, book, sporting goods, and farm supply stores and fuel and ice dealers and other retail stores.	27,414	6,770,157	140,873	24,763	16,739	5,584,449	204,693	14,431	182,580	168,815	64,383	3,595	616,909	16,448	220
221	Retail trade not allocable	1,958	506,420	5,216	2,634	1,195	396,916	11,462	1,066	11,004	9,488	3,619	198	27,000	[1]379	221
222	Wholesale and retail trade not allocable	11,292	5,895,488	125,257	33,328	6,639	4,850,801	166,286	5,775	152,508	141,813	59,901	1,161	491,947	11,647	222
223	Finance, insurance, and real estate	340,210	75,584,053	8,982,109	3,617,719	211,986	65,205,264	9,911,147	204,098	9,807,710	8,874,657	3,137,618	12,135	513,138	81,545	223
224	Banking	14,901	13,835,355	2,925,925	885,439	13,772	13,315,066	2,947,724	13,698	2,947,367	2,860,041	1,293,210	127	2,927	184	224
225	Commercial banks, stock savings banks, trust companies, and establishments related to banking.	14,366	11,842,473	2,862,842	884,886	13,377	11,654,311	2,882,586	13,303	2,882,229	2,854,910	1,291,677	127	2,927	184	225
226	Mutual savings banks	535	1,992,882	63,083	553	395	1,660,755	65,138	395	65,138	5,131	1,533	-	-	-	226
227	Credit agencies other than banks	48,866	8,951,159	886,035	415,788	28,617	4,870,282	1,011,733	27,960	985,530	881,034	392,905	976	47,629	25,184	227
228	Savings and loan associations	6,255	4,268,885	10,690	52,540	1,227	569,369	17,841	1,227	17,841	14,969	5,771	-	-	-	228
229	Personal credit institutions	13,944	2,452,882	455,399	162,496	10,188	2,266,679	495,780	10,091	495,157	432,159	195,827	121	3,590	523	229
230	Business credit institutions	4,854	1,174,129	255,787	88,311	3,213	1,124,595	267,609	3,103	265,124	248,850	123,993	138	7,195	2,339	230
231	Other credit agencies	5,445	744,324	90,021	20,484	3,940	642,972	108,430	3,800	105,684	100,096	40,868	171	14,123	2,618	231
232	Credit agencies and finance not allocable	18,368	310,939	74,138	91,957	10,049	266,667	122,073	9,739	101,724	84,960	26,446	546	22,721	19,704	232
233	Holding and other investment companies	12,638	2,656,710	1,961,957	1,493,171	8,432	2,503,809	1,996,157	8,341	1,993,983	278,639	100,350	166	2,542	1,979	233
234	Operating holding companies	1,311	208,478	117,811	65,583	1,046	203,835	121,780	1,046	121,780	49,051	18,569	-	-	-	234
235	Regulated investment companies	434	1,455,556	1,324,090	1,061,774	295	1,450,440	1,324,781	295	1,324,781	46	16	-	-	-	235
236	Small business investment companies, 1958 Act	367	13,363	[1]321	565	202	9,322	2,345	200	2,309	1,840	745	4	120	36	236
237	Real estate investment trusts, 1960 Act	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-	-	-	237
238	Other holding and investment companies	10,479	977,562	520,237	364,899	6,877	839,209	546,912	6,788	544,774	227,701	81,020	162	2,422	1,943	238

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 1.—TOTAL COMPILED RECEIPTS, NET INCOME OR DEFICIT, INCOME SUBJECT TO TAX, INCOME TAX, AND DISTRIBUTIONS TO STOCKHOLDERS, BY MINOR INDUSTRIAL GROUP—Continued

	Industrial group	Total active corporation returns											Form 1120-S, with and without net income			
		With and without net income				With net income										
									Returns other than Form 1120-S							
		Number of returns	Total compiled receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Distributions to stockholders other than in own stock (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Net income (Thousand dollars)	Number of returns	Net income (Thousand dollars)	Income subject to tax (Thousand dollars)	Income tax (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
	Finance, insurance, and real estate—Continued															
239	Security and commodity brokers, dealers, exchanges, and services.	3,854	1,078,534	198,413	28,489	2,275	1,004,818	221,238	2,137	220,267	206,784	95,501	227	15,747	441	239
240	Insurance carriers	4,019	37,306,765	1,828,406	404,814	2,691	34,769,232	1,956,927	2,661	1,955,270	3,146,874	746,106	31	9,363	1,651	240
241	Life insurance	1,549	25,990,805	1,215,672	142,341	764	24,846,890	1,292,295	764	1,292,295	1,127,412	576,551	-	-	-	241
242	Mutual insurance, except life or marine, and except mutual fire insurance companies issuing perpetual policies.[3]	901	236,536	129,301	50	855	233,999	129,707	855	129,707	1,759,066	47,510	-	-	-	242
243	Other insurance carriers	1,569	11,079,424	483,433	262,423	1,072	9,688,343	534,925	1,042	533,268	260,396	122,045	31	9,363	1,651	243
244	Insurance agents, brokers, and service	21,060	1,854,260	143,501	38,173	13,829	1,510,834	183,414	11,555	156,996	140,919	49,897	3,140	203,980	23,212	244
245	Real estate, except lessors of real property other than buildings.	227,984	9,524,675	946,888	291,309	138,170	6,958,338	1,480,513	133,611	1,438,487	1,256,323	419,194	7,293	226,772	25,704	245
246	Real estate operators (except developers), and lessors of buildings.	161,297	6,875,164	711,129	232,380	102,106	4,957,163	1,040,349	101,732	1,037,412	914,764	300,889	881	14,822	[1]938	246
247	Subdividers and developers and operative builders	43,363	1,500,459	147,962	36,278	24,506	1,109,776	310,327	21,856	282,547	236,252	81,806	3,954	100,865	18,670	247
248	Agents, brokers, and managers	13,447	786,864	52,970	10,503	7,557	598,953	74,575	6,527	67,219	61,307	20,819	1,489	79,013	5,824	248
249	Title abstract companies	1,480	132,269	17,363	6,778	995	111,247	19,954	823	17,902	16,650	6,720	203	14,496	1,999	249
250	Combinations of real estate, insurance, loans, law offices.	8,397	229,919	17,464	5,370	3,006	181,199	35,308	2,673	33,407	27,350	8,960	766	17,576	149	250
251	Lessors of real property, except buildings	6,888	376,595	90,984	60,536	4,200	272,885	113,441	4,135	109,810	104,043	40,455	175	4,178	3,190	251
252	Lessors of mining, oil, and similar properties	2,688	202,698	61,358	44,367	1,697	154,958	72,655	1,687	72,647	70,669	28,432	[2]	[2]	[2]	252
253	Lessors of railroad property	150	70,837	6,066	5,482	95	37,137	8,640	95	8,640	8,425	3,970	-	-	-	253
254	Other lessors of real property, except buildings	4,050	103,060	23,560	10,687	2,408	80,790	32,146	2,353	28,523	24,949	8,053	144	4,145	3,185	254
255	Services	137,955	25,920,339	889,926	233,045	72,985	19,701,290	1,471,242	64,403	1,374,672	1,254,140	524,802	14,954	1,761,903	33,552	255
256	Hotels, rooming houses, camps, and other lodging places.	13,007	2,929,687	5,356	22,881	5,727	1,738,366	125,964	5,052	113,315	95,078	36,315	1,582	208,902	[1]11,021	256
257	Personal services	23,772	3,481,791	95,173	27,559	13,176	2,606,271	142,298	11,102	118,970	108,499	42,017	3,261	356,952	17,653	257
258	Laundries, laundry services, and cleaning and dyeing plants.	13,736	2,302,823	47,784	16,598	7,127	1,679,185	80,569	5,976	72,117	65,631	27,159	1,969	204,281	4,613	258
259	Photographic studios, including commercial photography.	1,756	348,979	2,968	762	908	269,753	8,557	816	8,110	7,177	2,687	188	41,205	8	259
260	Beauty and barber shops, shoe repair and pressing shops, funeral services and other personal services.	8,280	829,989	44,421	10,199	5,141	657,333	53,172	4,310	38,743	35,691	12,171	1,104	111,466	13,032	260
261	Business services	38,700	8,736,584	420,507	78,783	22,658	7,386,325	536,844	20,533	519,049	480,405	212,612	3,436	413,454	12,111	261
262	Advertising	6,394	3,623,214	104,673	20,113	4,297	3,294,761	118,826	3,791	114,698	110,146	50,022	750	166,968	3,063	262
263	Credit reporting agencies, duplicating, mailing, and stenographic services, building services, news syndicates, employment agencies, and other business services.	32,306	5,113,370	315,834	58,670	18,361	4,091,564	418,018	16,742	404,351	370,259	162,590	2,686	246,486	9,048	263
264	Automobile repair, services, and garages, and other reapir services.	20,384	2,734,610	90,120	21,458	11,617	2,101,567	131,796	10,029	114,283	103,588	37,390	2,434	315,652	14,114	264
265	Automobile repair, automobile services, and garages	14,096	2,080,985	72,275	18,831	8,389	1,582,983	105,526	7,368	92,679	83,129	30,093	1,543	214,145	10,138	265
266	Other repair services	6,288	653,625	17,845	2,627	3,228	518,584	26,270	2,661	21,604	20,459	7,297	891	101,507	3,976	266
267	Motion pictures	7,159	2,648,514	143,064	29,754	3,807	1,990,786	212,734	3,563	209,638	196,990	80,404	479	45,141	1,113	267
268	Motion picture production and distribution and motion picture service industries.	3,150	1,847,402	124,399	20,247	1,453	1,447,963	170,079	1,389	169,433	163,688	67,712	152	10,869	196	268
269	Motion picture theaters	4,009	801,112	18,665	9,507	2,354	542,823	42,655	2,174	40,205	33,302	12,692	327	34,272	917	269
270	Amusement and recreation services, except motion pictures.	16,913	2,324,233	49,311	29,353	6,171	1,561,259	163,183	5,397	156,126	138,945	63,514	2,004	186,551	[1]11,709	270
271	Other services	18,020	3,064,920	86,395	23,257	9,829	2,316,716	158,423	8,727	143,291	130,635	52,550	1,758	235,251	11,291	271
272	Nature of business not allocable	8,065	82,144	[1]3,955	8,119	1,101	49,132	6,934	1,011	6,120	4,454	1,311	379	5,887	[1]55	272

[1]Deficit.
[2]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[3]Excludes companies with gross income under $75,000 which are tax-exempt under Section 501.
NOTE: See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	ALL INDUSTRIAL GROUPS														
1	Number of returns, total	1,190,286	42,805	463,933	206,039	350,650	58,065	34,967	14,295	8,564	6,105	2,231	1,204	828	600
2	Form 1120-S	106,048	2,961	49,330	23,053	28,076	2,016	553	48	9	2	-	-	-	-
		(Thousand dollars)													
3	Total assets	1,289,516,071	-	9,606,722	14,756,377	76,948,236	40,246,513	53,889,370	50,022,097	59,864,509	94,329,766	77,456,375	84,155,342	128,928,016	599,312,748
4	Cash	101,964,552	-	1,288,997	1,561,736	6,794,994	3,309,172	4,748,613	4,930,148	6,053,451	8,657,585	6,149,384	6,178,954	9,434,085	42,857,433
5	Notes and accounts receivable	265,353,485	-	2,090,074	3,401,974	19,447,387	10,725,035	14,237,957	13,767,506	16,244,990	21,770,831	16,337,976	16,210,207	23,732,736	107,386,812
6	Less: Reserve for bad debts	5,812,808	-	43,173	60,225	393,143	218,063	285,286	244,439	348,281	552,505	438,270	495,295	604,966	2,129,162
7	Inventories, total	94,818,310	-	1,433,725	2,475,019	12,666,402	6,311,405	7,687,365	5,455,553	4,889,564	6,717,756	5,259,176	5,761,154	8,846,027	27,315,164
8	Last-in, first-out	8,490,311	-	40,902	56,837	252,984	137,341	253,515	275,145	292,312	599,239	587,150	697,947	961,348	4,335,591
9	Other than last-in, first-out	42,084,034	-	745,469	1,285,268	6,820,498	3,668,766	4,385,646	3,110,070	2,823,424	3,762,443	2,520,490	2,389,879	3,363,043	7,209,038
10	Not stated	44,243,965	-	647,354	1,132,914	5,592,920	2,505,298	3,048,204	2,070,338	1,773,828	2,356,074	2,151,536	2,673,328	4,521,636	15,770,535
	Investments, Government obligations:														
11	States and possessions	34,505,600	-	2,979	10,205	109,086	150,668	522,254	1,100,202	1,943,306	3,298,658	2,628,467	2,973,377	4,080,524	17,685,874
12	United States obligations	108,021,301	-	28,047	52,888	536,969	675,408	2,555,942	4,527,964	6,825,758	11,258,310	8,704,367	8,729,186	12,361,008	51,765,454
13	Not stated	2,232,655	-	15,918	21,927	121,066	94,840	210,424	318,510	272,182	189,681	128,502	56,323	174,807	628,475
14	Other current assets, including short-term marketable investments.	13,664,212	-	195,732	279,359	1,388,136	697,900	897,018	719,279	711,550	961,636	800,094	730,019	1,171,283	5,112,206
15	Loans to stockholders	1,054,212	-	97,183	104,272	283,511	92,293	104,310	78,889	64,640	66,994	35,159	74,771	29,656	22,534
16	Mortgage and real estate loans	142,378,209	-	73,041	133,461	914,737	574,040	1,611,205	2,899,643	6,266,950	15,686,112	15,181,895	15,243,210	18,745,377	65,048,538
17	Other investments	190,504,372	-	407,402	768,057	5,403,045	3,412,836	5,120,186	4,658,606	5,566,617	10,349,448	9,014,489	10,651,138	20,655,045	114,497,503
18	Depreciable assets	452,631,856	-	5,388,985	7,577,946	36,730,999	17,896,254	20,982,970	15,155,638	14,513,023	20,690,189	17,761,999	23,749,982	40,915,022	231,268,849
19	Less: Accumulated amortization and depreciation	172,721,782	-	2,635,329	3,446,718	15,756,061	7,731,346	9,017,893	6,404,027	5,961,318	8,308,519	7,100,615	9,131,513	15,431,998	81,796,445
20	Depletable assets	13,072,645	-	55,566	60,002	431,813	296,150	487,709	469,113	574,282	871,159	989,883	1,518,441	1,112,587	6,205,940
21	Less: Accumulated depletion	5,526,220	-	25,294	25,113	202,693	89,727	184,099	186,764	193,081	289,826	351,773	630,432	231,394	3,116,024
22	Land	21,393,529	-	569,181	1,123,712	5,688,217	2,604,346	2,422,111	1,415,018	1,222,527	1,233,913	707,581	727,337	1,063,828	2,615,758
23	Intangible assets	3,315,539	-	80,031	44,207	208,341	134,826	211,679	177,992	125,663	147,660	101,903	202,723	121,496	1,759,018
24	Less: Accumulated amortization	1,900,047	-	48,468	12,967	69,161	67,248	90,063	87,501	50,116	54,645	38,073	45,468	49,520	1,286,817
25	Other assets	30,566,451	-	632,125	686,635	2,644,591	1,377,724	1,666,968	1,270,767	1,142,802	1,635,329	1,584,231	1,651,228	2,802,413	13,471,638
26	Total liabilities	1,289,516,071	-	9,606,722	14,756,377	76,948,236	40,246,513	53,889,370	50,022,097	59,864,509	94,329,766	77,456,375	84,155,342	128,928,016	599,312,748
27	Accounts payable	70,873,324	-	1,975,465	2,480,510	11,636,891	5,730,398	6,868,969	5,070,195	3,879,536	4,386,286	3,255,243	2,701,417	4,758,387	18,130,027
28	Deposits and withdrawable shares	353,305,191	-	27,423	43,995	392,309	777,776	5,518,277	12,690,252	23,326,011	42,699,181	33,950,254	32,465,195	43,605,786	157,808,732
29	Bonds, notes, mortgages payable maturing in less than one year.	50,183,282	-	1,234,209	1,573,152	8,860,522	4,624,419	5,297,672	3,734,587	3,389,773	4,025,472	2,789,473	2,537,097	2,900,769	9,216,137
30	Other current liabilities	39,237,867	-	627,086	757,835	3,759,785	2,026,477	2,522,726	1,833,939	1,697,902	2,240,386	1,823,555	1,989,519	3,397,310	16,561,347
31	Loans from stockholders	5,728,032	-	567,047	493,068	1,565,457	541,246	456,133	257,139	200,892	273,201	114,442	137,659	191,965	929,783
32	Bonds, notes, mortgages payable maturing in one year or more.	165,520,929	-	1,649,099	2,683,282	14,760,023	7,860,756	9,073,281	6,522,889	6,244,960	8,486,468	7,043,993	9,527,382	15,679,513	75,989,283
33	Other liabilities	170,473,676	-	455,812	539,173	2,816,612	1,797,585	2,471,568	2,238,636	2,587,513	4,917,163	5,604,898	7,453,518	13,363,995	126,227,203
34	Capital stock, preferred	17,702,382	-	112,169	122,619	935,339	685,585	998,250	801,956	779,961	1,032,702	767,633	1,106,875	2,187,375	8,171,918
35	Capital stock, common	128,669,147	-	3,775,800	3,969,408	15,209,943	6,166,468	7,006,632	4,856,900	4,809,559	6,202,558	4,473,046	5,958,642	9,625,557	56,614,634
36	Paid-in or capital surplus	75,123,711	-	466,033	478,796	2,494,958	1,511,856	2,429,110	2,223,475	2,770,138	4,876,437	4,735,742	5,418,050	11,079,399	36,639,717
37	Surplus reserves	19,416,916	-	42,282	81,104	474,828	311,212	572,796	649,956	854,612	1,740,351	1,567,886	1,664,152	2,203,067	9,254,670
38	Earned surplus and undivided profits	193,281,614	-	[1]1,325,703	1,533,435	14,041,569	8,212,735	10,673,956	9,142,173	9,323,652	13,449,561	11,330,210	13,195,836	19,934,893	83,769,297
39	Total compiled receipts	873,177,644	7,550,235	25,204,082	30,336,972	138,570,331	65,795,540	70,966,035	46,768,507	41,906,349	52,880,459	40,042,280	45,205,871	67,136,280	240,814,703
40	Business receipts	823,943,265	6,966,994	24,532,092	29,574,335	134,590,058	63,831,875	68,429,397	44,599,164	39,450,725	49,135,077	37,092,078	41,900,857	62,244,279	221,596,334
	Interest on Government obligations (less amortizable bond premium):														
41	Wholly taxable	3,036,501	36,058	1,278	1,884	18,435	20,760	82,627	145,365	204,567	338,238	249,739	241,396	366,309	1,329,845
42	Subject to surtax only	47,170	134	63	70	657	1,647	1,236	1,239	2,149	3,469	2,654	2,293	3,936	27,623
43	Wholly tax-exempt	1,140,236	4,331	801	822	6,351	8,769	22,459	35,701	67,622	120,775	112,362	95,792	122,548	541,903
44	Other interest	20,649,114	213,003	28,281	45,640	515,032	317,010	501,580	688,329	1,062,945	1,901,988	1,575,063	1,588,105	2,126,839	10,085,299
45	Rents	4,526,897	27,650	125,180	181,286	909,055	361,701	410,172	228,085	178,071	234,667	124,120	211,432	234,348	1,301,130
46	Royalties	1,139,075	10,382	34,279	22,890	60,664	46,445	68,561	59,170	67,357	86,029	69,392	138,361	130,059	345,486
47	Net short-term capital gain reduced by net long-term capital loss.	89,574	997	3,328	5,059	11,956	7,822	7,357	4,751	5,110	6,069	5,401	3,452	5,796	22,476
48	Net long-term capital gain reduced by net short-term capital loss.	4,457,645	109,477	94,200	69,685	357,675	200,649	248,699	210,579	215,860	363,008	309,273	334,251	627,510	1,316,779
49	Net gain, sales other than capital assets	1,787,116	26,607	111,078	109,671	501,693	163,465	220,740	112,194	77,490	61,582	60,475	31,678	51,280	259,163
50	Dividends, domestic corporations	3,276,302	19,765	5,100	7,748	72,082	59,378	109,390	115,176	117,324	212,333	143,127	283,266	381,582	1,750,031
51	Dividends, foreign corporations	1,514,362	4,541	359	119	2,308	497	3,401	7,949	20,590	25,831	43,039	76,765	182,500	1,146,463
52	Other receipts	7,570,387	130,296	268,043	317,763	1,524,365	775,522	860,416	560,805	436,539	391,393	255,557	298,223	659,294	1,092,171

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		(Thousand dollars)													
	ALL INDUSTRIAL GROUPS—Continued														
53	Total compiled deductions	826,143,508	7,356,790	25,354,690	29,939,549	135,840,256	64,183,278	68,904,820	44,911,296	39,932,636	49,858,653	37,491,915	42,002,196	62,068,939	218,298,490
54	Cost of sales and operations	586,557,225	5,107,564	15,636,753	20,615,747	100,636,681	49,132,236	52,539,228	33,878,590	29,522,754	35,501,344	26,207,951	29,395,331	43,021,478	145,361,568
55	Compensation of officers	15,380,547	104,427	2,013,940	1,660,996	4,936,653	1,564,747	1,392,429	760,665	585,607	628,993	383,475	304,850	357,021	686,744
56	Rent paid on business property	9,926,855	112,982	885,675	691,944	1,977,849	657,227	671,528	393,447	369,934	462,612	348,421	341,009	580,232	2,433,995
57	Repairs	7,183,812	54,117	154,053	171,495	698,200	331,283	355,508	256,880	254,979	382,766	384,837	510,227	758,030	2,871,437
58	Bad debts	3,144,122	35,453	65,856	87,742	400,617	206,709	191,995	148,197	189,103	295,753	236,884	245,517	292,150	748,146
59	Interest paid	15,646,145	195,158	137,926	216,923	1,221,512	648,063	795,114	682,206	853,440	1,442,495	1,199,188	1,269,060	1,638,200	5,346,860
60	Taxes paid	22,428,996	166,207	553,534	599,554	2,521,054	1,167,551	1,338,391	925,572	886,923	1,385,178	1,087,501	1,261,514	1,877,951	8,658,066
61	Contributions or gifts	511,872	3,611	3,139	4,599	40,378	27,026	37,692	30,457	29,257	42,688	29,341	36,596	50,757	176,331
62	Amortization	971,828	13,173	7,853	6,651	50,049	20,316	38,522	24,083	20,729	17,641	35,577	25,610	115,987	595,637
63	Depreciation	23,687,786	159,925	554,536	634,402	2,807,021	1,251,850	1,403,773	996,115	919,998	1,254,596	1,027,780	1,247,198	2,021,492	9,409,100
64	Depletion	3,586,569	15,900	6,205	7,678	54,267	36,171	85,493	93,723	98,373	169,347	127,775	213,948	260,417	2,417,272
65	Advertising	9,562,881	77,964	268,209	293,613	1,110,553	560,910	626,865	475,198	523,803	724,206	620,940	732,342	1,194,700	2,353,578
66	Amounts contributed under pension plans	4,720,610	23,450	14,821	21,376	190,067	145,331	210,134	172,441	195,177	312,382	261,978	312,411	486,109	2,374,933
67	Amounts contributed under other employee benefit plans.	2,976,172	18,664	46,066	56,504	291,845	154,673	198,468	142,978	152,933	190,150	143,599	156,927	248,962	1,174,403
68	Net loss, sales other than capital assets	577,763	64,961	40,869	14,288	42,586	15,306	29,778	18,987	22,009	38,103	26,979	34,753	126,941	102,203
69	Other deductions	119,280,325	1,203,234	4,965,255	4,856,037	18,860,924	8,263,879	8,989,902	5,911,757	5,307,617	7,010,399	5,369,689	5,914,903	9,038,512	33,588,217
70	Compiled net profit (less net loss) (39 less 53)	47,034,136	193,445	[2]150,608	397,423	2,730,075	1,612,262	2,061,215	1,857,211	1,973,713	3,021,806	2,550,365	3,203,675	5,067,341	22,516,213
71	Net income (less deficit), total (70 less 43)	45,893,900	189,114	[2]151,409	396,601	2,723,724	1,603,493	2,038,756	1,821,510	1,906,091	2,901,031	2,438,003	3,107,883	4,944,793	21,974,310
	Returns other than Form 1120-S:														
72	Net income (less deficit) (71 less 79)	45,329,453	194,422	[2]194,431	310,086	2,414,296	1,511,556	2,006,530	1,817,072	1,903,753	2,901,180	2,438,003	3,107,883	4,944,793	21,974,310
73	Statutory special deductions, total	3,973,974	49,153	134,698	114,315	337,314	170,982	220,459	186,414	190,080	281,418	215,597	255,547	313,486	1,504,511
74	Net operating loss carryforward	1,496,729	33,101	131,065	108,653	280,644	118,939	127,342	86,614	88,949	118,529	105,562	42,932	111,356	143,043
75	Dividends received deduction	2,233,352	15,925	3,530	5,320	54,402	46,149	87,127	92,796	94,206	159,994	98,145	195,842	185,977	1,193,939
76	Income subject to tax	47,937,691	366,718	414,905	684,368	3,527,607	1,911,669	2,515,826	2,078,642	2,095,823	3,058,697	2,516,299	3,253,658	4,507,159	21,006,320
77	Income tax	22,188,057	167,945	117,036	205,647	1,212,154	797,201	1,123,029	952,233	969,873	1,431,086	1,161,887	1,451,503	2,216,902	10,381,561
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77).	24,846,079	25,500	[3]267,644	191,776	1,517,921	815,061	938,186	904,978	1,003,840	1,590,720	1,388,478	1,752,172	2,850,439	12,134,652
79	Form 1120-S net income (less deficit) (71 less 72)	564,447	[2]5,308	43,022	86,515	309,428	91,937	32,226	4,438	2,338	[2]149	-	-	-	-
	Distributions to stockholders:														
80	Cash and assets other than own stock	18,037,780	227,221	204,185	154,808	595,937	343,126	416,947	409,252	441,366	847,163	726,700	1,266,531	2,109,341	10,295,203
81	Corporation's own stock	2,176,709	18,502	2,829	10,707	116,027	103,781	116,893	84,582	103,970	150,278	174,852	178,155	232,226	883,907
	AGRICULTURE, FORESTRY, AND FISHERIES														
1	Number of returns, total	18,981	459	6,098	3,735	7,123	968	435	107	34	17	2	2	-	1
2	Form 1120-S	3,367	99	1,044	742	1,312	134	34	2	-	-	-	-	-	-
		(Thousand dollars)													
3	Total assets	4,691,334	-	133,613	272,459	1,564,656	696,643	642,676	363,108	229,135	253,799	63,949	135,666	-	335,630
4	Cash	271,683	-	13,208	22,053	107,868	37,706	38,965	17,360	6,618	10,376	2,796	2,683	-	12,050
5	Notes and accounts receivable	603,628	-	18,581	32,297	202,103	114,069	89,834	47,388	29,255	19,158	16,308	17,264	-	17,371
6	Less: Reserve for bad debts	5,054	-	205	320	1,648	829	655	629	202	185	320	61	-	-
7	Inventories, total	567,796	-	11,728	20,286	190,906	105,438	92,090	49,405	31,724	30,671	2,073	17,751	-	15,724
8	Last-in, first-out	23,246	-	1	811	2,403	7,261	5,322	2,409	5,039	-	-	-	-	-
9	Other than last-in, first-out	226,764	-	6,193	8,552	81,607	42,876	40,029	17,981	9,593	17,860	2,073	-	-	-
10	Not stated	317,786	-	5,534	10,923	106,896	55,301	46,739	29,015	17,092	12,811	-	17,751	-	15,724
	Investments, Government obligations:														
11	States and possessions	7,161	-	1	-	870	1,760	1,715	1,229	1,585	-	1	-	-	-
12	United States obligations	59,268	-	453	21	8,858	3,199	4,949	3,221	5,213	2,071	1,289	-	-	29,994
13	Not stated	4,784	-	248	864	2,135	-	72	-	-	1,465	-	-	-	-
14	Other current assets, including short-term marketable investments.	85,619	-	1,487	5,091	22,019	7,561	9,687	7,414	7,161	2,409	4,491	236	-	18,063
15	Loans to stockholders	33,417	-	1,787	2,976	3,378	1,555	2,422	606	407	3,371	-	-	-	16,915
16	Mortgage and real estate loans	36,299	-	5	297	13,831	11,931	5,528	4,056	403	248	-	-	-	-
17	Other investments	426,353	-	2,954	16,314	86,652	47,765	56,639	50,443	30,599	54,840	26,736	31,921	-	21,490
18	Depreciable assets	2,809,846	-	113,065	233,126	925,783	312,345	322,295	179,174	123,737	95,129	23,584	37,985	-	443,623
19	Less: Accumulated amortization and depreciation	1,307,422	-	52,938	118,013	398,593	134,954	150,509	79,312	54,049	37,051	14,534	11,702	-	255,767
20	Depletable assets	64,009	-	864	577	11,950	13,352	11,181	14,895	988	10,202	-	-	-	-
21	Less: Accumulated depletion	17,204	-	107	31	3,482	6,279	4,078	2,596	230	401	-	-	-	-
22	Land	878,723	-	17,318	47,089	340,320	155,396	135,764	64,841	37,960	54,982	1,474	23,579	-	-
23	Intangible assets	4,933	-	642	116	2,182	253	974	41	716	9	-	-	-	-
24	Less: Accumulated amortization	1,249	-	218	36	416	91	151	18	317	2	-	-	-	-
25	Other assets	168,744	-	4,740	9,752	49,940	26,466	25,954	5,590	7,567	6,507	51	16,010	-	16,167

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		(Thousand dollars)													
	AGRICULTURE, FORESTRY, AND FISHERIES—Continued														
26	Total liabilities	4,691,334	-	133,613	272,459	1,564,656	696,643	642,676	363,108	229,135	253,799	63,949	135,666	-	335,630
27	Accounts payable	370,972	-	19,680	21,099	137,306	76,030	50,593	35,306	10,443	3,994	2,319	3,527	-	10,675
28	Deposits and withdrawable shares	10,543	-	-	21	5,756	2,491	697	1,543	35	-	-	-	-	-
29	Bonds, notes, mortgages payable maturing in less than one year.	654,717	-	27,865	40,360	233,146	123,402	105,043	54,714	48,108	18,635	170	3,274	-	-
30	Other current liabilities	143,831	-	5,394	11,652	42,595	25,145	16,846	11,600	5,696	4,296	2,746	9,495	-	8,366
31	Loans from stockholders	80,820	-	7,409	9,774	38,398	5,585	13,290	4,957	532	875	-	-	-	-
32	Bonds, notes, mortgages payable maturing in one year or more.	899,116	-	29,156	46,868	353,115	142,944	133,223	75,140	55,125	62,389	-	1,156	-	-
33	Other liabilities	156,797	-	4,723	5,341	49,279	22,517	30,036	9,704	3,627	8,742	1,544	12,293	-	8,991
34	Capital stock, preferred	65,810	-	1,031	1,006	15,486	1,719	6,204	10,953	20,002	8,282	1,127	-	-	-
35	Capital stock, common	1,340,640	-	67,020	107,049	472,958	177,939	147,924	54,544	40,735	51,114	8,316	13,041	-	200,000
36	Paid-in or capital surplus	197,824	-	4,236	4,703	65,702	32,433	36,513	19,409	6,954	24,552	1,545	1,777	-	-
37	Surplus reserves	50,925	-	104	2,062	10,392	5,593	7,892	1,710	6,633	8,397	124	-	-	8,018
38	Earned surplus and undivided profits	719,339	-	[1]33,005	22,524	140,523	80,845	94,415	83,528	31,245	62,523	46,058	91,103	-	99,580
39	Total compiled receipts	5,339,546	61,180	315,479	442,010	1,954,504	749,914	632,729	332,073	215,723	113,895	38,762	130,616	-	352,661
40	Business receipts	5,077,402	58,714	310,637	422,553	1,884,860	711,978	596,542	311,201	201,378	100,065	34,280	104,298	-	340,896
	Interest on Government obligations (less amortizable bond premium):														
41	Wholly taxable	1,581	2	-	21	311	115	139	104	206	143	49	105	-	386
42	Subject to surtax only	44	-	-	21	19	-	-	4	-	-	-	-	-	-
43	Wholly tax-exempt	702	-	4	-	29	60	50	86	42	53	9	203	-	166
44	Other interest	15,620	45	194	450	4,047	3,052	2,835	1,607	783	401	285	859	-	1,062
45	Rents	34,342	111	394	1,937	9,559	5,558	4,971	3,138	2,794	3,704	62	515	-	1,599
46	Royalties	31,407	12	-	37	1,386	283	955	1,108	1,386	2,874	7	23,359	-	-
47	Net short-term capital gain reduced by net long-term capital loss.	1,765	21	41	170	431	695	73	334	-	-	-	-	-	-
48	Net long-term capital gain reduced by net short-term capital loss.	75,054	1,783	1,212	3,839	15,098	12,933	12,984	7,790	5,641	5,159	2,817	251	-	5,547
49	Net gain, sales other than capital assets	3,441	27	191	212	1,191	1,286	221	215	35	59	4	-	-	-
50	Dividends, domestic corporations	8,724	1	-	73	1,691	923	1,860	1,061	1,427	769	783	136	-	-
51	Dividends, foreign corporations	3,156	-	-	-	10	-	45	25	47	27	30	-	-	2,972
52	Other receipts	86,308	464	2,806	12,697	35,872	13,031	12,054	5,400	1,984	641	436	890	-	33
53	Total compiled deductions	5,228,693	61,947	322,454	430,465	1,933,227	734,939	617,721	318,926	213,843	103,574	33,567	111,594	-	346,436
54	Cost of sales and operations	3,698,201	44,669	199,202	283,886	1,418,120	546,397	466,038	228,027	172,727	60,972	21,499	80,581	-	176,083
55	Compensation of officers	125,834	610	15,901	19,408	55,151	15,634	10,482	4,072	2,280	1,295	256	745	-	-
56	Rent paid on business property	83,433	498	9,505	4,894	25,323	6,509	6,999	2,548	2,267	2,635	443	588	-	21,224
57	Repairs	75,030	413	6,343	7,514	25,257	6,919	7,376	4,213	1,933	2,497	430	23	-	12,112
58	Bad debts	8,912	54	477	796	4,097	939	1,142	375	563	72	-	171	-	226
59	Interest paid	72,287	902	2,411	4,527	24,881	13,125	11,104	5,524	5,325	4,028	101	200	-	159
60	Taxes paid	103,280	690	5,632	8,985	32,351	11,146	11,461	6,447	4,629	5,032	710	4,485	-	11,712
61	Contributions or gifts	2,578	16	53	89	400	241	283	188	107	198	11	674	-	318
62	Amortization	1,505	8	126	124	409	20	649	96	52	20	1	-	-	-
63	Depreciation	209,562	2,312	11,781	20,212	76,708	23,868	22,112	11,982	8,482	5,754	1,766	3,376	-	21,209
64	Depletion	11,767	1	16	-	782	110	191	392	286	1,058	50	8,881	-	-
65	Advertising	22,901	111	1,439	1,603	6,298	1,761	2,247	1,597	1,416	3,932	1,494	37	-	966
66	Amounts contributed under pension plans	6,663	22	3	94	740	854	737	997	926	597	276	604	-	813
67	Amounts contributed under other employee benefit plans.	6,330	-	191	156	1,049	261	628	335	327	118	45	117	-	3,103
68	Net loss, sales other than capital assets	2,662	120	328	481	902	298	136	54	79	-	-	-	-	264
69	Other deductions	797,748	11,521	69,046	77,696	260,759	106,857	76,136	52,079	12,444	15,366	6,485	11,112	-	98,247
70	Compiled net profit (less net loss) (39 less 53)	110,853	[2]767	[2]6,975	11,545	21,277	14,975	15,008	13,147	1,880	10,321	5,195	19,022	-	6,225
71	Net income (less deficit), total (70 less 43)	110,151	[2]767	[2]6,979	11,545	21,248	14,915	14,958	13,061	1,838	10,268	5,186	18,819	-	6,059
	Returns other than Form 1120-S:														
72	Net income (less deficit) (71 less 79)	98,459	[2]1,375	[2]4,113	5,948	17,612	10,790	14,732	12,695	1,838	10,268	5,186	18,819	-	6,059
73	Statutory special deductions, total	34,774	314	1,877	4,352	9,096	5,798	4,858	1,893	3,636	794	666	116	-	1,374
74	Net operating loss carryforward	26,458	313	1,877	4,306	7,862	5,095	3,415	1,025	2,424	141	-	-	-	-
75	Dividends received deduction	6,942	1	-	46	1,234	703	1,443	868	1,212	653	666	116	-	-
76	Income subject to tax	184,115	858	4,001	12,208	51,693	24,462	24,012	16,506	6,582	15,022	4,521	18,703	-	5,547
77	Income tax	70,639	315	1,227	3,628	17,432	9,411	9,590	7,059	2,941	6,474	1,579	9,647	-	1,336
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77).	40,214	[3]1,082	[3]8,202	7,917	3,845	5,564	5,418	6,088	[3]1,061	3,847	3,616	9,375	-	4,889
79	Form 1120-S net income (less deficit) (71 less 72)	11,692	608	[2]2,866	5,597	3,636	4,125	226	366	-	-	-	-	-	-
	Distributions to stockholders:														
80	Cash and assets other than own stock	51,679	383	2,496	4,514	8,405	5,916	5,819	2,270	1,712	2,936	1,284	11,603	-	4,341
81	Corporation's own stock	10,576	-	233	4,845	1,458	708	2,379	53	900	-	-	-	-	-

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	TOTAL MINING														
1	Number of returns, total	13,731	571	4,509	1,902	4,434	969	696	306	155	93	41	21	22	12
2	Form 1120-S	1,277	55	475	192	495	44	13	3	-	-	-	-	-	-
		(Thousand dollars)													
3	Total assets	17,943,960	-	88,675	134,529	1,075,601	657,982	1,089,160	1,058,259	1,074,920	1,502,675	1,419,935	1,351,934	3,554,653	4,935,637
4	Cash	1,216,911	-	12,661	12,577	102,965	46,611	105,647	99,502	104,094	123,967	98,557	82,406	166,613	261,311
5	Notes and accounts receivable	2,424,798	-	15,989	30,393	219,626	117,054	176,177	179,065	147,564	186,180	161,246	180,999	402,395	608,110
6	Less: Reserve for bad debts	16,267	-	459	185	2,195	556	2,369	1,700	1,057	2,489	1,718	816	1,879	844
7	Inventories, total	999,595	-	1,556	4,551	46,951	31,287	41,768	49,623	49,582	60,361	76,266	76,812	246,494	314,344
8	Last-in, first-out	9,120	-	-	-	1,257	5	449	767	-	1,985	1,763	2,894	-	-
9	Other than last-in, first-out	420,119	-	801	2,299	18,777	14,559	19,168	26,212	26,758	36,186	37,248	12,391	90,069	135,651
10	Not stated	570,356	-	755	2,252	26,917	16,723	22,151	22,644	22,824	22,190	37,255	61,527	156,425	178,693
	Investments, Government obligations:														
11	States and possessions	78,914	-	75	455	1,818	149	5,514	4,664	6,443	24,216	27,721	3,361	351	4,147
12	United States obligations	746,479	-	258	-	5,635	8,639	19,930	29,435	28,592	73,486	58,874	27,485	216,861	277,284
13	Not stated	39,105	-	79	1,178	1,329	180	1,436	2,549	2,303	12	-	4,086	5,832	20,121
14	Other current assets, including short-term marketable investments.	235,748	-	761	4,182	18,140	12,875	18,859	19,120	18,510	21,026	12,810	27,286	47,733	34,446
15	Loans to stockholders	24,793	-	1,332	-	3,510	5,572	2,440	529	1,187	219	4	10,000	-	-
16	Mortgage and real estate loans	35,363	-	62	-	2,948	6,565	1,956	451	375	257	66	-	13,419	9,264
17	Other investments	2,328,903	-	4,978	6,906	66,136	40,792	112,783	126,096	95,315	152,445	155,941	126,089	863,377	578,045
18	Depreciable assets	13,691,875	-	83,194	115,365	949,448	566,518	905,751	773,163	764,586	1,070,305	907,059	1,012,458	2,340,348	4,203,680
19	Less: Accumulated amortization and depreciation	6,521,793	-	49,289	70,498	534,040	312,056	512,418	421,115	391,630	511,715	415,754	437,666	1,072,340	1,793,272
20	Depletable assets	3,541,972	-	20,242	32,539	167,760	129,222	212,776	215,560	267,140	405,157	498,204	380,670	275,508	937,194
21	Less: Accumulated depletion	1,703,985	-	12,867	14,042	75,648	40,609	90,840	95,977	96,065	159,532	231,678	243,835	57,835	585,057
22	Land	256,810	-	3,609	6,007	38,555	26,379	33,372	33,010	14,675	14,239	24,886	18,586	22,935	20,557
23	Intangible assets	272,650	-	231	54	5,610	10,733	9,943	18,874	18,056	27,892	24,178	77,809	79,171	99
24	Less: Accumulated amortization	100,511	-	108	5	2,325	9,057	4,116	10,989	9,372	13,511	9,964	7,640	33,341	83
25	Other assets	392,600	-	6,371	5,052	59,378	17,684	50,551	36,399	54,622	30,160	33,237	13,844	39,011	46,291
26	Total liabilities	17,943,960	-	88,675	134,529	1,075,601	657,982	1,089,160	1,058,259	1,074,920	1,502,675	1,419,935	1,351,934	3,554,653	4,935,637
27	Accounts payable	1,262,598	-	23,423	29,920	171,948	71,695	110,907	97,114	69,038	127,425	75,592	68,104	188,048	229,384
28	Deposits and withdrawable shares	15,127	-	2,943	1,174	4,783	1,341	554	4,249	70	-	13	-	-	-
29	Bonds, notes, mortgages payable maturing in less than one year.	798,344	-	19,231	14,893	141,006	90,619	85,693	63,793	46,785	65,468	52,034	22,081	116,333	80,408
30	Other current liabilities	896,737	-	5,677	8,323	47,434	23,441	42,841	36,148	88,102	50,739	49,127	65,293	138,049	341,563
31	Loans from stockholders	180,661	-	5,197	13,590	27,653	8,065	9,647	3,480	19,328	9,770	-	-	60,431	23,500
32	Bonds, notes, mortgages payable maturing in one year or more.	2,977,333	-	19,658	17,772	157,480	117,300	158,537	166,232	170,347	218,937	219,855	311,860	563,929	855,426
33	Other liabilities	627,692	-	18,443	4,362	42,064	30,312	44,090	32,870	34,821	49,346	91,419	68,516	132,267	79,182
34	Capital stock, preferred	365,226	-	1,421	50	16,496	20,958	23,540	24,550	20,856	53,914	16,968	5,321	97,112	84,040
35	Capital stock, common	2,784,820	-	65,798	63,559	328,925	158,029	231,668	195,196	170,097	208,914	200,001	190,411	513,558	458,664
36	Paid-in or capital surplus	2,522,943	-	20,175	12,306	53,652	54,889	112,466	113,569	166,307	205,996	208,675	138,622	582,338	853,948
37	Surplus reserves	196,716	-	8,064	5,853	11,711	8,191	21,113	28,461	15,306	9,618	24,368	5,680	33,450	24,901
38	Earned surplus and undivided profits	5,315,763	-	[1]101,355	[1]37,273	72,449	73,142	248,104	292,597	273,863	502,548	481,883	476,046	1,129,138	1,904,621
39	Total compiled receipts	12,257,972	114,730	171,045	191,377	1,266,528	617,130	890,264	812,249	689,864	909,287	796,976	723,509	2,000,811	3,074,202
40	Business receipts	11,615,577	62,894	160,741	184,269	1,218,707	588,387	835,569	761,890	656,248	857,583	751,278	647,283	1,900,996	2,989,732
	Interest on Government obligations (less amortizable bond premium):														
41	Wholly taxable	21,646	98	-	21	151	140	664	888	715	2,129	1,533	757	7,829	6,721
42	Subject to surtax only	17	-	-	-	-	-	17	-	-	-	-	-	-	-
43	Wholly tax-exempt	2,294	-	-	165	48	-	212	272	142	348	612	265	17	213
44	Other interest	39,501	292	129	96	2,227	1,502	2,440	2,729	2,683	3,461	3,333	4,507	10,163	5,939
45	Rents	44,335	263	493	1,870	4,643	2,157	4,789	2,388	1,416	3,957	2,475	5,642	4,896	9,346
46	Royalties	87,424	1,953	1,227	1,239	3,745	2,492	8,734	9,181	5,928	6,338	8,516	29,479	8,022	570
47	Net short-term capital gain reduced by net long-term capital loss.	3,606	1	69	47	271	650	264	90	722	65	-	68	237	1,122
48	Net long-term capital gain reduced by net short-term capital loss.	170,639	48,531	5,226	2,356	9,910	8,576	9,014	10,469	6,117	14,344	16,925	7,850	15,513	15,808
49	Net gain, sales other than capital assets	11,126	85	66	9	900	306	2,095	1,830	1,073	2,023	2,633	25	70	11
50	Dividends, domestic corporations	94,469	97	-	62	1,651	812	2,692	3,013	2,350	5,132	2.998	2,938	36,251	36,473
51	Dividends, foreign corporations	9,965	-	227	-	-	6	87	131	2,554	335	14	217	5,723	671
52	Other receipts	157,373	516	2,867	1,243	24,275	12,102	23,687	19,368	9,916	13,572	6,659	24,478	11,094	7,596

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		(Thousand dollars)													
	TOTAL MINING—Continued														
53	Total compiled deductions	11,393,241	119,176	178,716	196,238	1,280,331	606,940	879,151	791,341	661,494	866,612	727,716	636,175	1,886,193	2,563,158
54	Cost of sales and operations	6,933,073	37,345	101,126	124,328	822,980	391,357	567,330	518,844	387,799	526,882	417,078	333,644	1,177,104	1,527,256
55	Compensation of officers	166,384	1,728	9,559	8,117	48,578	18,187	23,055	14,811	9,250	8,296	6,699	5,123	8,408	4,573
56	Rent paid on business property	77,918	471	3,964	2,123	11,549	3,529	5,375	5,200	4,010	5,773	5,234	3,903	13,740	13,047
57	Repairs	171,723	575	2,756	4,691	21,442	8,959	12,306	11,455	14,955	14,601	13,057	14,105	47,982	4,839
58	Bad debts	28,533	92	718	655	2,935	3,909	1,799	1,337	2,061	592	1,964	1,533	9,018	1,920
59	Interest paid	164,042	1,605	1,820	1,575	17,135	9,489	12,249	9,731	10,164	14,427	13,050	8,204	30,166	34,427
60	Taxes paid	338,394	3,005	4,867	5,670	26,942	12,328	23,374	23,768	25,073	29,766	22,982	30,847	54,662	75,110
61	Contributions or gifts	6,882	3	29	22	319	251	486	469	457	649	306	216	1,020	2,655
62	Amortization	69,489	15	167	40	1,023	1,008	723	2,444	3,661	2,597	196	931	11,915	44,769
63	Depreciation	760,119	5,176	9,748	10,071	87,961	53,641	67,031	61,226	54,397	67,566	47,957	42,445	108,940	143,960
64	Depletion	937,767	5,283	3,018	3,322	31,730	18,304	43,466	40,967	47,269	70,490	75,312	92,607	123,336	382,663
65	Advertising	23,837	35	390	197	2,689	889	1,457	1,130	1,560	904	1,212	1,992	4,054	7,328
66	Amounts contributed under pension plans	72,590	208	-	53	1,378	898	3,494	3,706	6,741	7,654	8,186	2,022	18,283	19,967
67	Amounts contributed under other employee benefit plans.	103,037	12	330	741	3,017	1,629	5,931	6,814	9,799	15,124	17,325	5,364	25,906	11,045
68	Net loss, sales other than capital assets	144,783	48,444	935	48	4,713	835	1,191	2,106	998	2,061	21	123	82,263	1,045
69	Other deductions	1,394,670	15,179	39,289	34,585	195,940	81,727	109,884	87,333	83,300	99,230	97,137	93,116	169,396	288,554
70	Compiled net profit (less net loss) (39 less 53)	864,731	[2]4,446	[2]7,671	[2]4,861	[2]13,803	10,190	11,113	20,908	28,370	42,675	69,260	87,334	114,618	511,044
71	Net income (less deficit), total (70 less 43)	862,437	[2]4,446	[2]7,671	[2]5,026	[2]13,851	10,190	10,901	20,636	28,228	42,327	68,648	87,069	114,601	510,831
	Returns other than Form 1120-S:														
72	Net income (less deficit) (71 less 79)	866,055	[2]4,322	[2]6,112	[2]4,215	[2]11,056	10,475	9,984	19,597	28,228	42,327	68,648	87,069	114,601	510,831
73	Statutory special deductions, total	264,767	203	6,328	2,651	7,458	12,891	10,650	9,936	12,718	27,390	15,346	22,765	78,388	58,043
74	Net operating loss carryforward	142,755	121	6,328	2,591	5,942	11,250	8,106	7,351	10,303	22,206	5,428	5,716	35,324	22,089
75	Dividends received deduction	79,513	82	-	34	1,281	507	2,127	2,451	1,915	4,324	2,536	2,447	30,809	31,000
76	Income subject to tax	1,076,086	1,213	2,830	6,949	31,716	16,042	35,153	40,338	38,355	47,169	61,941	79,830	147,354	567,196
77	Income tax	533,795	440	735	2,369	11,181	6,395	16,120	19,135	18,910	23,420	30,279	41,267	72,631	290,913
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77)	330,936	[3]4,886	[3]8,406	[3]7,230	[3]24,984	3,795	[3]5,007	1,773	9,460	19,255	38,981	46,067	41,987	220,131
79	Form 1120-S net income (less deficit) (71 less 72)	[2]3,618	[2]124	[2]1,559	[2]811	[2]2,795	[2]285	917	1,039	-	-	-	-	-	-
	Distributions to stockholders:														
80	Cash and assets other than own stock	897,900	3,038	3,702	3,103	13,783	3,735	24,664	32,106	21,897	31,263	31,283	69,009	112,371	547,946
81	Corporation's own stock	46,803	651	-	-	633	3	1,529	1,126	2,074	8,278	6,380	5,752	13,852	6,525
	MINING: METAL MINING														
1	Number of returns, total	866	80	170	106	280	85	41	38	28	15	5	6	7	5
2	Form 1120-S	52	(4)	(4)	(4)	(4)	-	-	-	-	-	-	-	-	-
		(Thousand dollars)													
3	Total assets	4,246,554	-	3,191	6,851	68,063	55,344	70,468	126,534	193,942	242,331	181,642	370,509	1,038,503	1,889,176
4	Cash	193,085	-	203	453	3,589	5,156	4,968	9,479	17,497	16,281	12,990	18,085	39,379	65,005
5	Notes and accounts receivable	375,256	-	69	33	3,648	4,695	6,865	20,972	19,591	22,741	20,132	56,455	99,776	120,279
6	Less: Reserve for bad debts	1,279	-	-	-	-	-	16	729	-	-	-	344	190	-
7	Inventories, total	320,500	-	3	41	2,958	3,134	3,678	9,668	18,103	21,138	16,347	38,705	75,229	131,496
8	Last-in, first-out	1,828	-	-	-	-	-	65	-	-	-	1,763	-	-	-
9	Other than last-in, first-out	206,121	-	-	-	301	1,269	951	6,598	10,690	18,915	9,530	8,272	68,619	80,976
10	Not stated	112,551	-	3	41	2,657	1,865	2,662	3,070	7,413	2,223	5,054	30,433	6,610	50,520
	Investments, Government obligations:														
11	States and possessions	5,983	-	6	-	-	-	-	486	757	1,022	-	3,361	351	-
12	United States obligations	320,833	-	-	-	-	1,737	963	2,229	3,874	9,821	4,512	5,077	124,806	167,814
13	Not stated	26,210	-	-	-	-	-	-	-	2,003	-	-	4,086	-	20,121
14	Other current assets, including short-term marketable investments.	85,038	-	12	925	316	900	811	2,532	3,973	1,470	2,069	19,615	32,343	20,072
15	Loans to stockholders	10,403	-	-	-	320	-	-	83	-	-	-	10,000	-	-
16	Mortgage and real estate loans	9,282	-	-	-	-	-	70	-	-	-	-	-	36	9,176
17	Other investments	534,917	-	294	2,350	6,363	1,770	5,786	11,822	21,195	27,818	29,178	26,978	139,124	262,239
18	Depreciable assets	2,998,374	-	1,321	9,871	33,236	19,395	61,010	102,928	134,150	165,208	153,293	250,718	699,450	1,367,794
19	Less: Accumulated amortization and depreciation	1,177,768	-	463	8,623	13,423	10,311	43,930	67,540	73,993	75,217	66,610	114,421	294,216	409,021
20	Depletable assets	711,515	-	958	1,386	23,872	23,485	18,414	51,211	43,472	64,714	61,540	25,536	124,477	272,450
21	Less: Accumulated depletion	327,183	-	2	-	7,038	7,194	3,837	31,240	14,847	23,858	54,057	17,353	18,285	149,472
22	Land	44,333	-	84	204	5,030	9,963	3,125	6,200	1,249	1,391	467	9,305	4,077	3,238
23	Intangible assets	62,900	-	48	-	-	9,486	2,197	9,573	417	8,317	1,000	31,832	30	-
24	Less: Accumulated amortization	22,121	-	23	-	-	8,702	1,040	5,597	417	3,332	214	2,783	13	-
25	Other assets	76,276	-	681	211	9,192	1,830	11,404	4,457	16,918	4,817	995	5,657	12,129	7,985

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		(Thousand dollars)													
	MINING: METAL MINING—Continued														
26	Total liabilities	4,246,554	-	3,191	6,851	68,063	55,344	70,468	126,534	193,942	242,331	181,642	370,509	1,038,503	1,889,176
27	Accounts payable	233,196	-	182	1,055	5,496	1,579	5,701	10,165	10,999	42,648	8,903	15,363	56,941	74,164
28	Deposits and withdrawable shares	486	-	-	-	-	-	-	416	70	-	-	-	-	-
29	Bonds, notes, mortgages payable maturing in less than one year.	59,804	-	165	106	4,018	3,126	2,237	3,728	5,864	3,651	1,466	6,476	11,843	17,124
30	Other current liabilities	188,408	-	65	-	2,151	2,830	3,211	4,254	9,038	13,253	7,500	25,590	57,502	63,014
31	Loans from stockholders	93,908	-	776	145	9,760	2,578	1,318	2,354	6,835	9,742	-	-	60,400	-
32	Bonds, notes, mortgages payable maturing in one year or more.	984,242	-	729	10	3,403	5,291	6,210	19,366	12,076	20,055	11,458	86,598	192,785	626,261
33	Other liabilities	109,139	-	66	185	10,156	8,191	5,775	5,344	3,857	11,374	14,564	23,529	1,314	24,784
34	Capital stock, preferred	59,711	-	-	-	4,409	-	3,670	114	5,431	5,257	-	5,000	35,830	-
35	Capital stock, common	626,704	-	6,636	7,376	47,337	36,059	21,923	46,846	39,772	13,689	43,485	33,278	115,703	214,600
36	Paid-in or capital surplus	588,797	-	[1]1,165	4,967	5,009	12,013	24,546	21,353	50,166	48,168	9,000	55,127	87,482	272,131
37	Surplus reserves	26,798	-	-	3	-	-	583	3,326	1,256	763	14	1,281	4,880	14,692
38	Earned surplus and undivided profits	1,275,361	-	[1]4,263	[1]6,996	[1]23,676	[1]16,323	[1]4,706	9,268	48,578	73,731	85,252	118,267	413,823	582,406
39	Total compiled receipts	2,102,308	321	116	1,102	20,412	40,505	41,134	90,311	122,707	152,694	122,678	326,981	542,785	640,562
40	Business receipts	2,004,867	321	113	1,052	19,980	39,460	37,762	87,592	118,992	144,141	120,846	318,189	515,687	600,732
	Interest on Government obligations (less amortizable bond premium):														
41	Wholly taxable	8,482	-	-	-	-	12	52	90	232	179	242	116	3,142	4,417
42	Subject to surtax only	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	Wholly tax-exempt	364	-	-	-	-	-	-	17	6	15	14	265	9	38
44	Other interest	7,546	-	-	-	39	57	240	159	502	299	172	1,475	2,080	2,523
45	Rents	4,314	-	-	-	19	204	72	445	140	212	1	535	1,618	1,068
46	Royalties	5,181	-	-	-	-	252	166	267	554	332	121	113	3,190	186
47	Net short-term capital gain reduced by net long-term capital loss.	74	-	-	-	-	-	-	9	-	-	-	54	-	11
48	Net long-term capital gain reduced by net short-term capital loss.	9,515	-	-	-	221	286	71	295	517	3,650	122	785	3,429	139
49	Net gain, sales other than capital assets	221	-	-	-	-	-	1	173	47	-	-	-	-	-
50	Dividends, domestic corporations	41,789	-	-	-	-	-	14	184	177	1,078	1,035	1,230	11,284	26,787
51	Dividends, foreign corporations	2,529	-	-	-	-	-	-	-	651	2	-	212	1,573	91
52	Other receipts	17,426	-	3	50	153	234	2,756	1,080	889	2,786	125	4,007	773	4,570
53	Total compiled deductions	1,882,457	947	1,910	1,243	25,358	39,529	41,068	88,201	112,809	149,944	103,827	262,233	434,448	620,940
54	Cost of sales and operations	1,111,614	269	26	802	16,021	28,965	24,158	57,922	69,080	85,710	64,566	192,589	288,923	282,583
55	Compensation of officers	8,926	-	249	28	1,173	684	408	877	751	256	333	854	1,972	1,341
56	Rent paid on business property	4,672	-	120	51	272	25	112	181	303	334	38	599	621	2,016
57	Repairs	34,515	10	52	24	427	15	948	1,376	2,468	3,099	667	3,563	21,866	-
58	Bad debts	1,409	39	-	-	-	-	20	62	23	2	5	1,183	70	5
59	Interest paid	41,511	1	3	5	343	579	556	821	629	1,621	511	2,079	10,937	23,426
60	Taxes paid	77,950	18	54	48	776	935	2,654	5,827	6,553	7,707	4,141	6,418	7,865	34,954
61	Contributions or gifts	2,225	-	-	-	-	-	11	27	5	20	32	108	160	1,862
62	Amortization	54,243	4	1	-	10	78	123	1,610	3,110	2,293	84	919	2,450	43,561
63	Depreciation	108,849	60	179	61	1,900	1,943	2,672	5,518	7,583	8,357	5,574	10,367	30,171	34,464
64	Depletion	177,771	-	26	3	339	3,668	2,617	6,711	10,557	15,724	12,439	20,047	41,940	63,700
65	Advertising	954	-	10	4	-	-	-	25	60	2	-	699	47	107
66	Amounts contributed under pension plans	16,345	-	-	-	-	-	173	524	918	1,006	529	373	4,088	8,734
67	Amounts contributed under other employee benefit plans.	10,060	1	-	-	19	151	141	200	721	1,092	139	577	6,935	84
68	Net loss, sales other than capital assets	1,718	-	-	-	1,085	-	11	258	16	4	-	-	232	112
69	Other deductions	229,695	545	1,190	217	2,993	2,486	6,464	6,262	10,032	22,717	14,769	21,858	16,171	123,991
70	Compiled net profit (less net loss) (39 less 53)	219,851	[2]626	[2]1,794	[2]141	[2]4,946	976	66	2,110	9,898	2,750	18,851	64,748	108,337	19,622
71	Net income (less deficit), total (70 less 43)	219,487	[2]626	[2]1,794	[2]141	[2]4,946	976	66	2,093	9,892	2,735	18,837	64,483	108,328	19,584
	Returns other than Form 1120-S:														
72	Net income (less deficit) (71 less 79)	217,882	[2]496	[2]1,601	[2]80	[2]6,935	976	66	2,093	9,892	2,735	18,837	64,483	108,328	19,584
73	Statutory special deductions, total	122,234	-	51	21	2	2,212	891	1,203	3,934	13,375	3,043	16,074	52,802	28,626
74	Net operating loss carryforward	55,538	-	51	21	2	2,212	791	1,024	3,406	12,459	438	426	31,344	3,364
75	Dividends received deduction	35,522	-	-	-	-	-	13	156	151	916	880	1,046	9,592	22,768
76	Income subject to tax	247,454	-	-	3	223	913	1,933	6,462	7,125	9,781	15,794	48,409	55,526	101,285
77	Income tax	126,944	-	-	1	68	302	952	3,282	3,551	5,038	8,171	25,037	27,921	52,621
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77).	92,907	[3]626	[3]1,794	[3]142	[3]5,014	674	[3]886	[3]1,172	6,347	[3]2,288	10,680	39,711	80,416	[3]32,999
79	Form 1120-S net income (less deficit) (71 less 72)	1,605	(4)	(4)	(4)	(4)	-	-	-	-	-	-	-	-	-
	Distributions to stockholders:														
80	Cash and assets other than own stock	185,610	-	-	-	1,989	-	3,986	6,874	8,828	7,499	10,614	32,969	27,158	85,693
81	Corporation's own stock	7,555	-	-	-	-	-	54	-	656	111	-	3,303	3,431	-

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	MINING: BITUMINOUS COAL AND LIGNITE MINING														
1	Number of returns, total	1,883	36	708	316	543	108	81	30	22	22	12	1	3	1
2	Form 1120-S	268	24	114	(4)	98	(4)	1	-	-	-	-	-	-	-
		(Thousand dollars)													
3	Total assets	2,342,247	-	13,065	23,383	136,707	75,075	118,095	103,358	154,867	388,799	395,497	68,194	546,323	318,884
4	Cash	136,903	-	2,850	2,249	10,946	5,807	12,087	6,713	14,913	32,407	22,240	1,147	15,694	9,850
5	Notes and accounts receivable	354,982	-	3,338	7,715	25,873	10,550	16,378	16,630	27,759	61,605	38,859	14,213	81,146	50,916
6	Less: Reserve for bad debts	3,166	-	58	-	42	34	828	77	127	351	505	423	546	175
7	Inventories, total	89,532	-	24	1,455	4,175	1,917	4,547	4,607	5,550	10,664	14,785	3,795	28,395	9,618
8	Last-in, first-out	2,999	-	-	-	-	5	100	-	-	-	-	2,894	-	-
9	Other than last-in, first-out	46,228	-	21	422	1,712	1,340	2,231	3,190	3,351	5,714	7,256	901	10,472	9,618
10	Not stated	40,305	-	3	1,033	2,463	572	2,216	1,417	2,199	4,950	7,529	-	17,923	-
	Investments, Government obligations:														
11	States and possessions	17,017	-	-	-	-	149	1,136	1,474	5	2,366	7,740	-	-	4,147
12	United States obligations	131,904	-	-	-	673	604	4,355	5,045	5,164	24,920	35,960	-	555	54,628
13	Not stated	5,869	-	-	-	-	-	-	25	-	12	-	-	5,832	-
14	Other current assets, including short-term marketable investments	40,191	-	124	541	2,886	3,081	2,919	1,892	2,540	11,655	6,739	-	6,622	1,192
15	Loans to stockholders	1,974	-	610	-	16	213	1,131	-	-	-	4	-	-	-
16	Mortgage and real estate loans	366	-	-	-	-	-	183	2	25	2	66	-	-	88
17	Other investments	257,215	-	244	745	10,512	2,128	18,092	15,809	8,182	37,632	22,809	1,980	95,895	43,187
18	Depreciable assets	1,916,912	-	15,879	19,111	147,697	80,103	108,697	90,834	144,868	287,446	306,892	85,021	442,386	187,978
19	Less: Accumulated amortization and depreciation	942,142	-	10,498	12,675	79,563	37,053	63,247	49,045	77,694	138,614	155,187	43,631	171,334	103,601
20	Depletable assets	399,398	-	-	4,880	8,717	4,010	12,383	18,040	14,034	84,825	115,925	12,907	39,321	84,356
21	Less: Accumulated depletion	155,949	-	1	1,961	4,232	162	5,678	12,072	5,279	35,331	46,829	8,970	9,599	25,835
22	Land	25,927	-	227	123	2,775	1,076	3,211	2,046	2,321	2,670	11,197	281	-	-
23	Intangible assets	1,382	-	-	-	15	1	9	58	-	1,042	257	-	-	-
24	Less: Accumulated amortization	456	-	-	-	-	-	5	6	-	265	180	-	-	-
25	Other assets	64,388	-	326	1,200	6,259	2,685	2,725	1,383	12,606	6,114	14,725	1,874	11,956	2,535
26	Total liabilities	2,342,247	-	13,065	23,383	136,707	75,075	118,095	103,358	154,867	388,799	395,497	68,194	546,323	318,884
27	Accounts payable	173,144	-	6,634	5,816	28,407	6,298	10,490	11,458	7,820	19,306	17,272	4,811	35,811	19,021
28	Deposits and withdrawable shares	750	-	51	699	-	-	-	-	-	-	-	-	-	-
29	Bonds, notes, mortgages payable maturing in less than one year	86,592	-	1,695	1,175	19,541	9,473	6,542	5,420	3,184	10,759	3,881	-	22,788	2,134
30	Other current liabilities	87,700	-	1,074	4,640	11,977	2,086	4,310	3,266	6,895	10,323	14,169	3,359	18,289	7,312
31	Loans from stockholders	2,860	-	294	-	739	-	221	206	1,400	-	-	-	-	-
32	Bonds, notes, mortgages payable maturing in one year or more	371,246	-	3,369	3,010	23,080	30,008	12,929	10,025	27,835	27,955	51,879	-	165,281	15,875
33	Other liabilities	42,286	-	4,048	853	3,833	4,161	2,067	2,630	1,926	8,816	9,795	34	2,568	1,555
34	Capital stock, preferred	80,676	-	-	50	1,570	-	1,890	1,586	2,373	17,215	3,693	23	52,276	-
35	Capital stock, common	295,926	-	7,373	5,776	24,505	8,878	22,763	17,208	16,207	53,260	46,550	1,034	83,271	9,101
36	Paid-in or capital surplus	324,908	-	642	584	3,348	2,238	6,554	3,921	9,269	54,469	54,662	21,320	78,724	89,177
37	Surplus reserves	65,930	-	495	4,318	2,614	74	4,462	1,719	3,583	7,193	17,412	2,798	12,887	8,375
38	Earned surplus and undivided profits	810,229	-	[1]12,610	[1]3,538	17,093	11,859	45,867	45,919	74,375	179,503	176,184	34,815	74,428	166,334
39	Total compiled receipts	2,053,660	697	74,064	60,489	271,921	89,245	108,367	98,260	129,834	268,316	265,970	67,417	433,397	185,683
40	Business receipts	1,978,209	662	73,145	59,305	267,861	88,474	104,131	94,839	126,837	254,314	255,016	66,769	417,407	169,449
	Interest on Government obligations (less amortizable bond premium):														
41	Wholly taxable	3,442	-	-	-	20	18	111	188	134	659	777	13	257	1,265
42	Subject to surtax only	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	Wholly tax-exempt	671	-	-	-	-	-	35	75	15	201	189	-	-	156
44	Other interest	4,482	-	24	-	41	67	206	209	151	1,151	1,070	44	793	726
45	Rents	4,726	29	51	250	523	199	663	274	405	1,079	248	173	429	403
46	Royalties	3,915	-	9	300	445	136	964	45	161	1,313	171	-	243	128
47	Net short-term capital gain reduced by net long-term capital loss	168	1	-	21	108	-	21	12	-	5	-	-	-	-
48	Net long-term capital gain reduced by net short-term capital loss	30,254	5	111	460	1,402	229	994	938	807	4,608	2,661	200	5,541	12,298
49	Net gain, sales other than capital assets	1,003	-	21	-	204	-	9	552	142	50	25	-	-	-
50	Dividends, domestic corporations	12,075	-	-	-	149	5	435	484	149	2,704	832	6	6,105	1,206
51	Dividends, foreign corporations	15	-	-	-	-	-	2	2	2	4	5	-	-	-
52	Other receipts	14,700	-	703	153	1,168	117	796	642	1,031	2,228	4,976	212	2,622	52

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		(Thousand dollars)													
	MINING: BITUMINOUS COAL AND LIGNITE MINING—Continued														
53	Total compiled deductions	1,995,956	494	76,356	63,541	271,828	88,834	107,794	97,768	130,273	256,620	256,717	66,635	410,849	168,247
54	Cost of sales and operations	1,399,931	332	50,548	47,384	206,706	50,470	77,382	73,950	81,496	179,287	177,544	36,375	297,773	120,684
55	Compensation of officers	22,720	-	2,212	1,574	4,354	1,486	2,492	1,452	1,135	2,248	2,268	420	1,849	1,230
56	Rent paid on business property	11,472	11	1,899	643	1,517	67	241	304	291	1,564	600	1,809	2,029	497
57	Repairs	50,013	44	854	1,154	3,568	1,168	350	509	7,634	5,197	4,774	9,193	15,509	59
58	Bad debts	3,615	-	2	26	21	133	223	56	859	100	1,016	59	471	649
59	Interest paid	20,040	2	139	121	1,995	998	754	551	765	1,931	2,675	119	9,500	490
60	Taxes paid	51,257	22	2,079	1,668	4,382	1,616	3,058	2,655	3,555	7,365	6,411	2,203	11,460	4,783
61	Contributions or gifts	814	-	-	-	27	15	21	19	67	214	93	40	160	158
62	Amortization	1,195	-	-	26	40	7	2	47	444	221	31	-	377	-
63	Depreciation	121,560	8	2,055	1,025	14,600	8,831	6,881	6,040	10,706	17,410	16,421	5,755	20,961	10,867
64	Depletion	56,977	-	609	341	6,013	2,884	3,112	2,057	3,947	9,695	11,899	2,120	7,888	6,412
65	Advertising	1,839	-	-	41	85	37	80	62	66	247	249	36	819	117
66	Amounts contributed under pension plans	15,654	-	-	-	500	10	753	1,019	2,946	2,461	4,435	401	1,881	1,248
67	Amounts contributed under other employee benefit plans.	69,367	-	244	58	1,401	888	2,770	2,788	7,581	12,700	13,123	4,477	14,862	8,475
68	Net loss, sales other than capital assets	2,529	-	4	-	1,609	3	92	204	612	4	-	-	-	1
69	Other deductions	166,973	75	15,711	9,480	25,010	20,221	9,583	6,055	8,169	15,976	15,178	3,628	25,310	12,577
70	Compiled net profit (less net loss) (39 less 53)	57,704	203	[2]2,292	[2]3,052	93	411	573	492	[2]439	11,696	9,253	782	22,548	17,436
71	Net income (less deficit), total (70 less 43)	57,033	203	[2]2,292	[2]3,052	93	411	538	417	[2]454	11,495	9,064	782	22,548	17,280
	Returns other than Form 1120-S:														
72	Net income (less deficit) (71 less 79)	55,186	[2]2	[2]2,478	[2]3,074	[2]1,093	119	582	417	[2]454	11,495	9,064	782	22,548	17,280
73	Statutory special deductions, total	21,636	-	1,240	500	618	723	699	525	132	4,279	3,089	5	8,802	1,024
74	Net operating loss carryforward	11,515	-	1,240	500	505	723	438	118	27	1,980	2,371	-	3,613	-
75	Dividends received deduction	10,109	-	-	-	113	-	261	407	105	2,299	706	5	5,189	1,024
76	Income subject to tax	62,933	-	182	990	2,780	1,948	2,614	2,706	4,244	8,838	7,665	777	13,933	16,256
77	Income tax	25,521	-	32	286	970	853	1,149	1,182	2,079	4,062	3,699	344	5,738	5,127
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77).	32,183	203	[3]2,324	[3]3,338	[3]877	[3]442	[3]576	[3]690	[3]2,518	7,634	5,554	438	16,810	12,309
79	Form 1120-S net income (less deficit) (71 less 72)	1,847	205	186	(4)	1,186	(4)	[2]44	-	-	-	-	-	-	-
	Distributions to stockholders:														
80	Cash and assets other than own stock	51,834	471	244	222	2,559	193	1,861	1,068	1,395	7,372	6,720	3,239	13,766	12,724
81	Corporation's own stock	11,429	-	-	-	-	3	716	-	-	6,589	733	-	3,388	-
	MINING: CRUDE PETROLEUM AND NATURAL GAS														
1	Number of returns, total	7,161	378	2,748	925	1,985	481	334	143	80	43	17	13	8	6
2	Form 1120-S	699	(4)	316	74	267	(4)	8	2	-	-	-	-	-	-
		(Thousand dollars)													
3	Total assets	8,675,746	-	51,606	65,606	462,122	326,612	531,993	501,022	548,728	678,496	603,703	861,225	1,317,056	2,727,577
4	Cash	664,880	-	7,890	6,579	45,554	26,376	44,359	51,885	58,428	63,534	40,869	57,585	75,365	186,456
5	Notes and accounts receivable	1,280,035	-	8,940	14,229	109,530	64,647	87,247	78,978	79,845	76,662	54,812	102,530	165,700	436,915
6	Less: Reserve for bad debts	7,556	-	401	37	1,105	242	542	276	457	1,709	1,025	-	1,093	669
7	Inventories, total	381,716	-	547	1,163	10,276	11,554	12,153	12,407	12,853	15,375	21,267	30,750	80,141	173,230
8	Last-in, first-out	2,262	-	-	-	498	-	33	711	-	1,020	-	-	-	-
9	Other than last-in, first-out	80,721	-	278	905	1,854	2,576	3,724	4,451	4,095	4,740	9,823	3,218	-	45,057
10	Not stated	298,733	-	269	258	7,924	8,978	8,396	7,245	8,758	9,615	11,444	27,532	80,141	128,173
	Investments, Government obligations:														
11	States and possessions	47,680	-	69	455	520	-	2,674	1,806	2,890	19,285	19,981	-	-	-
12	United States obligations	216,377	-	3	-	2,150	3,491	6,800	17,225	10,882	18,862	13,715	22,408	65,999	54,842
13	Not stated	3,901	-	78	145	1,164	-	916	1,298	300	-	-	-	-	-
14	Other current assets, including short-term marketable investments.	75,923	-	535	1,078	10,419	5,624	8,582	9,248	9,595	4,287	2,507	6,820	4,046	13,182
15	Loans to stockholders	6,610	-	720	-	2,068	1,463	1,107	446	587	219	-	-	-	-
16	Mortgage and real estate loans	9,803	-	62	-	2,259	6,420	497	215	350	-	-	-	-	-
17	Other investments	1,122,645	-	3,277	3,484	28,000	27,651	62,222	69,768	47,235	67,758	83,766	96,585	360,280	272,619
18	Depreciable assets	6,773,148	-	44,348	57,230	373,550	301,199	406,069	300,787	370,190	473,841	299,101	629,805	869,120	2,647,908
19	Less: Accumulated amortization and depreciation	3,360,718	-	25,661	33,482	219,127	176,273	226,622	153,550	186,311	228,020	129,021	263,048	438,953	1,280,650
20	Depletable assets	2,199,643	-	17,613	19,039	110,080	73,931	150,387	123,698	178,977	229,409	269,504	335,701	110,916	580,388
21	Less: Accumulated depletion	1,148,002	-	12,479	10,984	56,131	31,807	68,573	42,240	68,929	94,835	109,667	212,656	29,951	409,750
22	Land	107,983	-	1,801	3,487	9,850	4,795	11,101	9,074	4,421	9,588	9,829	7,952	18,766	17,319
23	Intangible assets	153,261	-	183	33	4,966	345	7,532	8,215	17,318	17,870	21,972	45,977	28,751	99
24	Less: Accumulated amortization	43,337	-	85	5	2,231	46	2,974	5,037	8,830	9,621	9,568	4,857	-	83
25	Other assets	191,754	-	4,166	3,192	30,330	7,484	29,058	17,075	19,384	15,991	15,661	5,673	7,969	35,771

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		(Thousand dollars)													
	MINING: CRUDE PETROLEUM AND NATURAL GAS—Continued														
26	Total liabilities	8,675,746	-	51,606	65,606	462,122	326,612	531,993	501,022	548,728	678,496	603,703	861,225	1,317,056	2,727,577
27	Accounts payable	652,088	-	13,604	18,760	91,531	40,744	61,683	48,256	37,354	55,680	32,921	45,661	69,695	136,199
28	Deposits and withdrawable shares	13,068	-	2,789	-	4,773	1,244	439	3,810	-	-	13	-	-	-
29	Bonds, notes, mortgages payable maturing in less than one year.	437,578	-	14,018	7,980	73,385	48,679	48,943	34,430	25,328	44,017	45,833	15,605	18,210	61,150
30	Other current liabilities	520,757	-	3,634	2,463	18,200	13,289	17,861	14,514	67,615	22,533	15,965	35,231	38,215	271,237
31	Loans from stockholders	58,563	-	3,403	12,340	6,758	2,225	6,326	73	3,879	28	-	-	31	23,500
32	Bonds, notes, mortgages payable maturing in one year or more.	1,307,336	-	10,346	10,182	72,778	58,843	102,836	92,863	113,818	126,657	130,534	214,262	160,927	213,290
33	Other liabilities	306,900	-	10,533	1,083	8,879	9,313	21,080	16,448	26,870	19,930	41,798	41,510	56,613	52,843
34	Capital stock, preferred	181,827	-	1,421	-	5,943	6,592	12,831	17,074	12,073	20,739	13,275	298	7,541	84,040
35	Capital stock, common	1,344,643	-	44,474	35,410	151,970	74,515	133,863	81,922	81,491	108,479	74,612	147,719	175,225	234,963
36	Paid-in or capital surplus	1,333,383	-	14,461	5,676	31,185	26,012	71,462	72,928	93,301	90,632	108,707	62,142	264,237	492,640
37	Surplus reserves	64,395	-	7,315	1,164	5,074	3,316	7,751	9,461	9,661	716	6,207	1,601	10,295	1,834
38	Earned surplus and undivided profits	2,455,208	-	[1]74,392	[1]29,452	[1]8,354	41,840	46,918	109,243	77,338	189,085	133,838	297,196	516,067	1,155,881
39	Total compiled receipts	5,982,256	108,176	73,843	80,902	502,718	307,842	379,718	299,908	322,770	371,329	225,070	299,826	762,197	2,247,957
40	Business receipts	5,595,875	56,495	65,191	77,404	471,043	284,634	345,812	265,348	299,303	346,792	194,592	233,235	736,475	2,219,551
	Interest on Government obligations (less amortizable bond premium):														
41	Wholly taxable	5,755	98	-	-	23	107	229	371	162	736	406	593	1,991	1,039
42	Subject to surtax only	6	-	-	-	-	-	6	-	-	-	-	-	-	-
43	Wholly tax-exempt	941	-	-	165	48	-	80	100	27	91	406	-	5	19
44	Other interest	19,845	288	64	27	1,462	1,087	1,336	1,588	1,775	1,763	1,268	2,892	3,605	2,690
45	Rents	26,083	230	357	356	2,233	1,460	2,213	868	517	2,322	2,053	4,925	674	7,875
46	Royalties	74,873	1,953	1,214	824	2,608	2,065	7,013	8,751	4,840	4,678	8,210	29,366	3,095	256
47	Net short-term capital gain reduced by net long-term capital loss.	3,065	-	69	12	159	650	200	69	722	59	-	14	-	1,111
48	Net long-term capital gain reduced by net short-term capital loss.	114,497	48,432	4,561	1,187	6,284	7,511	6,042	6,202	4,373	3,994	13,161	6,865	2,514	3,371
49	Net gain, sales other than capital assets	9,720	85	45	-	636	306	2,025	1,052	884	1,973	2,608	25	70	11
50	Dividends, domestic corporations	25,344	96	-	36	1,482	786	1,482	2,068	1,602	1,298	1,062	1,699	5,253	8,480
51	Dividends, foreign corporations	7,028	-	227	-	-	6	85	129	1,901	329	2	5	3,764	580
52	Other receipts	99,224	499	2,115	891	16,740	9,230	13,195	13,362	6,664	7,294	1,302	20,207	4,751	2,974
53	Total compiled deductions	5,376,730	111,934	74,878	83,504	519,713	300,897	381,884	295,104	308,409	355,357	200,998	278,454	691,627	1,773,971
54	Cost of sales and operations	3,138,485	33,022	38,085	45,799	321,934	197,023	233,271	174,351	164,733	195,408	85,974	91,191	433,705	1,123,989
55	Compensation of officers	80,210	1,333	5,622	3,229	21,653	11,126	9,621	6,141	5,333	4,520	2,540	3,492	3,598	2,002
56	Rent paid on business property	47,007	451	1,552	993	5,265	2,946	3,002	3,006	2,759	3,372	3,458	1,242	8,427	10,534
57	Repairs	35,201	431	1,069	2,663	3,911	1,250	3,168	1,164	1,875	1,897	2,476	82	10,435	4,780
58	Bad debts	8,224	37	341	509	987	165	610	264	942	245	842	269	1,747	1,266
59	Interest paid	78,204	1,510	1,355	974	8,596	4,802	7,586	5,110	7,307	8,761	8,168	5,227	8,297	10,511
60	Taxes paid	149,792	2,843	1,888	2,360	10,254	5,745	9,470	7,038	11,726	11,524	7,828	21,173	22,570	35,373
61	Contributions or gifts	2,188	2	29	22	122	127	204	100	286	117	50	55	439	635
62	Amortization	3,202	9	166	4	721	12	253	350	85	56	8	12	318	1,208
63	Depreciation	384,364	4,461	5,342	6,436	32,805	28,567	33,161	29,307	28,667	31,949	15,539	23,638	45,863	98,629
64	Depletion	624,846	5,235	2,221	2,273	17,156	9,061	22,717	23,013	27,834	40,439	39,166	68,544	54,636	312,551
65	Advertising	14,292	22	368	49	1,265	315	495	318	307	400	466	590	2,593	7,104
66	Amounts contributed under pension plans	30,929	199	-	2	392	582	811	682	1,881	3,017	1,474	1,248	10,656	9,985
67	Amounts contributed under other employee benefit plans.	10,339	7	1	22	733	139	681	356	292	556	2,966	310	1,790	2,486
68	Net loss, sales other than capital assets	56,467	48,442	579	48	1,941	599	947	418	358	2,053	18	113	19	932
69	Other deductions	712,980	13,930	16,260	18,121	91,978	38,438	55,887	43,486	54,024	51,043	30,025	61,268	86,534	151,986
70	Compiled net profit (less net loss) (39 less 53)	605,526	[2]3,758	[2]1,035	[2]2,602	[2]16,995	6,945	[2]2,166	4,804	14,361	15,972	24,072	21,372	70,570	473,986
71	Net income (less deficit), total (70 less 43)	604,585	[2]3,758	[2]1,035	[2]2,767	[2]17,043	6,945	[2]2,246	4,704	14,334	15,881	23,666	21,372	70,565	473,967
	Returns other than Form 1120-S:														
72	Net income (less deficit) (71 less 79)	614,470	[2]3,723	436	[2]1,504	[2]9,811	8,035	[2]2,415	3,667	14,334	15,881	23,666	21,372	70,565	473,967
73	Statutory special deductions, total	101,524	202	4,934	1,818	5,693	9,900	7,592	7,574	7,819	7,566	8,128	6,684	5,221	28,393
74	Net operating loss carryforward	70,097	121	4,934	1,758	4,300	8,271	6,038	5,810	6,362	5,641	2,480	5,290	367	18,725
75	Dividends received deduction	21,002	81	-	34	1,158	495	1,224	1,653	1,334	1,065	891	1,394	4,465	7,208
76	Income subject to tax	664,229	1,006	1,776	4,787	10,713	6,553	14,755	13,239	21,501	18,193	22,487	30,214	69,350	449,655
77	Income tax	336,040	377	501	1,730	3,578	2,551	6,732	6,150	10,583	9,117	10,395	15,668	35,493	233,165
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77).	269,486	[3]4,135	[3]1,536	[3]4,332	[3]20,573	4,394	[3]8,898	[3]1,346	3,778	6,855	13,677	5,704	35,077	240,821
79	Form 1120-S net income (less deficit) (71 less 72)	[2]9,885	(4)	[2]1,471	[2]1,263	[2]7,232	(4)	169	1,037	-	-	-	-	-	-
	Distributions to stockholders:														
80	Cash and assets other than own stock	595,985	2,562	3,355	2,567	4,899	1,508	12,938	19,086	8,836	13,578	8,700	30,873	37,554	449,529
81	Corporation's own stock	23,789	651	-	-	620	-	234	120	1,418	339	4,400	2,449	7,033	6,525

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	MINING: MINING AND QUARRYING OF NONMETALLIC MINERALS, AND ANTHRACITE MINING														
1	Number of returns, total	3,821	77	883	555	1,626	295	240	95	25	13	7	1	4	-
2	Form 1120-S	258	(4)	(4)	87	120	(4)	4	1	-	-	-	-	-	-
		(Thousand dollars)													
3	Total assets	2,679,413	-	20,813	38,689	408,709	200,951	368,604	327,345	177,383	193,049	239,093	52,006	652,771	-
4	Cash	222,043	-	1,718	3,296	42,876	9,272	44,233	31,425	13,256	11,745	22,458	5,589	36,175	-
5	Notes and accounts receivable	414,525	-	3,642	8,416	80,575	37,162	65,687	62,485	20,369	25,172	47,443	7,801	55,773	-
6	Less: Reserve for bad debts	4,266	-	-	148	1,048	280	983	618	473	429	188	49	50	-
7	Inventories, total	207,847	-	982	1,892	29,542	14,682	21,390	22,941	13,076	13,184	23,867	3,562	62,729	-
8	Last-in, first-out	2,031	-	-	-	759	-	251	56	-	965	-	-	-	-
9	Other than last-in, first-out	87,049	-	502	972	14,910	9,374	12,262	11,973	8,622	6,817	10,639	-	10,978	-
10	Not stated	118,767	-	480	920	13,873	5,308	8,877	10,912	4,454	5,402	13,228	3,562	51,751	-
	Investments, Government obligations:														
11	States and possessions	8,234	-	-	-	1,298	-	1,704	898	2,791	1,543	-	-	-	-
12	United States obligations	77,365	-	255	-	2,812	2,807	7,812	4,936	8,672	19,883	4,687	-	25,501	-
13	Not stated	3,125	-	1	1,033	165	180	520	1,226	-	-	-	-	-	-
14	Other current assets, including short-term marketable investments.	34,596	-	90	1,638	4,519	3,270	6,547	5,448	2,402	3,614	1,495	851	4,722	-
15	Loans to stockholders	5,806	-	2	-	1,106	3,896	202	-	600	-	-	-	-	-
16	Mortgage and real estate loans	15,912	-	-	-	689	145	1,206	234	-	255	-	-	13,383	-
17	Other investments	414,126	-	1,163	327	21,261	9,243	26,683	28,697	18,703	19,237	20,188	546	268,078	-
18	Depreciable assets	2,003,441	-	21,646	29,153	394,965	165,821	329,975	278,614	115,378	143,810	147,773	46,914	329,392	-
19	Less: Accumulated amortization and depreciation	1,041,165	-	12,667	15,718	221,927	88,419	178,619	150,980	53,632	69,864	64,936	16,566	167,837	-
20	Depletable assets	231,416	-	1,671	7,234	25,091	27,796	31,592	22,611	30,657	26,209	51,235	6,526	794	-
21	Less: Accumulated depletion	72,851	-	385	1,097	8,247	1,446	12,752	10,425	7,010	5,508	21,125	4,856	-	-
22	Land	78,567	-	1,497	2,193	20,900	10,545	15,935	15,690	6,684	590	3,393	1,048	92	-
23	Intangible assets	55,107	-	-	21	629	901	205	1,028	321	663	949	-	50,390	-
24	Less: Accumulated amortization	34,597	-	-	-	94	309	97	349	125	293	2	-	33,328	-
25	Other assets	60,182	-	1,198	449	13,597	5,685	7,364	13,484	5,714	3,238	1,856	640	6,957	-
26	Total liabilities	2,679,413	-	20,813	38,689	408,709	200,951	368,604	327,345	177,383	193,049	239,093	52,006	652,771	-
27	Accounts payable	204,170	-	3,003	4,289	46,514	23,074	33,033	27,235	12,865	9,791	16,496	2,269	25,601	-
28	Deposits and withdrawable shares	823	-	103	475	10	97	115	23	-	-	-	-	-	-
29	Bonds, notes, mortgages payable maturing in less than one year.	214,370	-	3,353	5,632	44,062	29,341	27,971	20,215	12,409	7,041	854	-	63,492	-
30	Other current liabilities	99,872	-	904	1,220	15,106	5,236	17,459	14,114	4,554	4,630	11,493	1,113	24,043	-
31	Loans from stockholders	25,330	-	724	1,105	10,396	3,262	1,782	847	7,214	-	-	-	-	-
32	Bonds, notes, mortgages payable maturing in one year or more.	314,509	-	5,214	4,570	58,219	23,158	36,562	43,978	16,618	44,270	25,984	11,000	44,936	-
33	Other liabilities	169,367	-	3,796	2,241	19,196	8,647	15,168	8,448	2,168	9,226	25,262	3,443	71,772	-
34	Capital stock, preferred	43,012	-	-	-	4,574	14,366	5,149	5,776	979	10,703	-	-	1,465	-
35	Capital stock, common	517,547	-	7,315	14,997	105,113	38,577	53,119	49,220	32,627	33,486	35,354	8,380	139,359	-
36	Paid-in or capital surplus	275,855	-	6,237	1,079	14,110	14,626	9,904	15,367	13,571	12,727	36,306	33	151,895	-
37	Surplus reserves	39,593	-	254	368	4,023	4,801	8,317	13,955	806	946	735	-	5,388	-
38	Earned surplus and undivided profits	774,965	-	[1]10,090	2,713	87,386	35,766	160,025	128,167	73,572	60,229	86,609	25,768	124,820	-
39	Total compiled receipts	2,119,748	5,536	23,022	48,884	471,477	179,538	361,045	323,770	114,553	116,948	183,258	29,285	262,432	-
40	Business receipts	2,036,626	5,416	22,292	46,508	459,823	175,819	347,864	314,111	111,116	112,336	180,824	29,090	231,427	-
	Interest on Government obligations (less amortizable bond premium):														
41	Wholly taxable	3,967	-	-	21	108	3	272	239	187	555	108	35	2,439	-
42	Subject to surtax only	11	-	-	-	-	-	11	-	-	-	-	-	-	-
43	Wholly tax-exempt	318	-	-	-	-	-	97	80	94	41	3	-	3	-
44	Other interest	7,628	4	41	69	685	291	658	773	255	248	823	96	3,685	-
45	Rents	9,212	4	85	1,264	1,868	294	1,841	801	354	344	173	9	2,175	-
46	Royalties	3,455	-	4	115	692	39	591	118	373	15	14	-	1,494	-
47	Net short-term capital gain reduced by net long-term capital loss.	299	-	-	14	4	-	43	-	-	1	-	-	237	-
48	Net long-term capital gain reduced by net short-term capital loss.	16,373	94	554	709	2,003	550	1,907	3,034	420	2,092	981	-	4,029	-
49	Net gain, sales other than capital assets	182	-	-	9	60	-	60	53	-	-	-	-	-	-
50	Dividends, domestic corporations	15,261	1	-	26	20	21	761	277	422	52	69	3	13,609	-
51	Dividends, foreign corporations	393	-	-	-	-	-	-	-	-	-	7	-	386	-
52	Other receipts	26,023	17	46	149	6,214	2,521	6,940	4,284	1,332	1,264	256	52	2,948	-

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	MINING: MINING AND QUARRYING OF NONMETALLIC MINERALS, AND ANTHRACITE MINING--Continued	(Thousand dollars)													
53	Total compiled deductions	2,138,098	5,801	25,572	47,950	463,432	177,680	348,405	310,268	110,003	104,691	166,174	28,853	349,269	-
54	Cost of sales and operations	1,283,043	3,722	12,467	30,343	278,319	114,899	232,519	212,621	72,490	66,477	88,994	13,489	156,703	-
55	Compensation of officers	54,528	395	1,476	3,286	21,398	4,891	10,534	6,341	2,031	1,272	1,558	357	989	-
56	Rent paid on business property	14,767	9	393	436	4,495	491	2,020	1,709	657	503	1,138	253	2,663	-
57	Repairs	51,994	90	781	850	13,536	6,526	7,840	8,406	2,978	4,408	5,140	1,267	172	-
58	Bad debts	15,285	16	375	120	1,927	3,611	946	955	237	245	101	22	6,730	-
59	Interest paid	24,287	92	323	475	6,201	3,110	3,353	3,249	1,463	2,114	1,696	779	1,432	-
60	Taxes paid	59,395	122	846	1,594	11,530	4,032	8,192	8,248	3,239	3,170	4,602	1,053	12,767	-
61	Contributions or gifts	1,655	1	-	-	170	109	250	323	99	298	131	13	261	-
62	Amortization	10,849	2	-	10	252	911	345	437	22	27	73	-	8,770	-
63	Depreciation	145,346	647	2,172	2,549	38,656	14,300	24,317	20,361	7,441	9,850	10,423	2,685	11,945	-
64	Depletion	78,173	48	162	705	8,222	2,691	15,020	9,186	4,931	4,632	11,808	1,896	18,872	-
65	Advertising	6,752	13	12	103	1,339	537	882	725	1,127	255	497	667	595	-
66	Amounts contributed under pension plans	9,662	9	-	51	486	306	1,757	1,481	996	1,170	1,748	-	1,658	-
67	Amounts contributed under other employee benefit plans.	13,271	4	85	661	864	451	2,339	3,470	1,205	776	1,097	-	2,319	-
68	Net loss, sales other than capital assets	84,069	2	352	-	78	233	141	1,226	12	-	3	10	82,012	-
69	Other deductions	285,022	629	6,128	6,767	75,959	20,582	37,950	31,530	11,075	9,494	37,165	6,362	41,381	-
70	Compiled net profit (less net loss) (39 less 53)	[2]18,350	[2]265	[2]2,550	934	8,045	1,858	12,640	13,502	4,550	12,257	17,084	432	[2]86,837	-
71	Net income (less deficit), total (70 less 43)	[2]18,668	[2]265	[2]2,550	934	8,045	1,858	12,543	13,422	4,456	12,216	17,081	432	[2]86,840	-
	Returns other than Form 1120-S:														
72	Net income (less deficit) (71 less 79)	[2]21,483	[2]101	[2]2,469	443	6,783	1,345	11,751	13,420	4,456	12,216	17,081	432	[2]86,840	-
73	Statutory special deductions, total	19,373	1	103	312	1,145	56	1,468	634	833	2,170	1,086	2	11,563	-
74	Net operating loss carryforward	5,605	-	103	312	1,135	44	839	399	508	2,126	139	-	-	-
75	Dividends received deduction	12,880	1	-	-	10	12	629	235	325	44	59	2	11,563	-
76	Income subject to tax	101,470	207	872	1,169	18,000	6,628	15,851	17,931	5,485	10,357	15,995	430	8,545	-
77	Income tax	45,290	63	202	352	6,565	2,689	7,287	8,521	2,697	5,203	8,014	218	3,479	-
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77).	[3]63,640	[3]328	[3]2,752	582	1,480	[3]831	5,353	4,981	1,853	7,054	9,070	214	[3]90,316	-
79	Form 1120-S net income (less deficit) (71 less 72)	2,815	[4]	[4]	491	1,262	[4]	792	2	-	-	-	-	-	-
	Distributions to stockholders:														
80	Cash and assets other than own stock	64,471	5	103	314	4,336	2,034	5,879	5,078	2,838	2,814	5,249	1,928	33,893	-
81	Corporation's own stock	4,030	-	-	-	13	-	525	1,006	-	1,239	1,247	-	-	-
	CONSTRUCTION														
1	Number of returns, total	83,791	2,440	37,373	15,352	22,727	3,407	1,759	444	173	79	23	10	4	-
2	Form 1120-S	10,229	239	5,221	2,155	2,358	182	65	7	2	-	-	-	-	-
		(Thousand dollars)													
3	Total assets	17,745,002	-	725,887	1,097,520	4,977,383	2,348,440	2,644,591	1,537,270	1,180,776	1,195,995	760,806	701,452	574,882	-
4	Cash	1,780,963	-	100,052	131,227	514,551	265,838	275,482	145,777	103,245	103,343	53,360	46,607	41,481	-
5	Notes and accounts receivable	6,169,993	-	255,989	398,930	1,890,902	867,647	1,009,034	508,817	427,252	293,159	260,908	163,657	93,698	-
6	Less: Reserve for bad debts	40,216	-	1,973	3,600	16,471	5,291	6,020	4,362	1,037	823	405	104	130	-
7	Inventories, total	2,534,996	-	97,505	161,943	869,862	354,036	433,287	277,181	97,188	79,597	61,126	16,291	86,980	-
8	Last-in, first-out	54,896	-	2,796	6,183	16,658	1,840	15,301	5,863	6,044	118	93	-	-	-
9	Other than last-in, first-out	1,321,399	-	53,252	80,269	459,827	203,958	193,911	149,276	43,260	47,313	1,391	1,962	86,980	-
10	Not stated	1,158,701	-	41,457	75,491	393,377	148,238	224,075	122,042	47,884	32,166	59,642	14,329	-	-
	Investments, Government obligations:														
11	States and possessions	46,338	-	35	-	5,630	3,709	7,697	6,656	13,535	7,547	785	743	1	-
12	United States obligations	226,537	-	2,221	693	20,393	21,738	33,327	21,061	16,335	23,470	22,444	59,063	5,792	-
13	Not stated	35,382	-	1,073	1,449	12,296	4,852	5,913	6,568	3,198	33	-	-	-	-
14	Other current assets, including short-term marketable investments.	1,049,248	-	16,205	28,942	135,920	73,528	86,364	64,387	152,308	269,944	87,584	54,529	79,537	-
15	Loans to stockholders	63,136	-	12,173	10,730	18,883	7,456	6,872	3,080	2,974	819	149	-	-	-
16	Mortgage and real estate loans	109,761	-	4,139	8,353	39,390	23,587	16,298	7,350	8,565	2,079	-	-	-	-
17	Other investments	1,335,001	-	19,034	43,319	221,749	145,372	142,587	101,105	78,146	113,821	93,375	163,115	213,378	-
18	Depreciable assets	6,098,382	-	339,677	422,954	1,821,726	885,693	901,867	504,156	352,906	353,179	214,347	187,842	114,035	-
19	Less: Accumulated amortization and depreciation	3,353,539	-	181,404	218,374	971,607	542,216	536,820	294,717	203,853	160,493	99,933	79,133	64,989	-
20	Depletable assets	74,371	-	1,822	2,052	11,369	709	4,315	1,515	2,155	5,471	2,097	42,482	384	-
21	Less: Accumulated depletion	16,737	-	607	399	3,460	148	1,601	405	478	1,139	8	8,444	48	-
22	Land	468,639	-	20,753	38,133	165,747	62,291	54,993	33,738	22,802	28,237	6,568	33,250	2,127	-
23	Intangible assets	11,730	-	1,990	502	3,211	1,321	2,067	843	532	282	-	816	166	-
24	Less: Accumulated amortization	4,193	-	912	177	647	396	1,527	402	6	77	-	-	49	-
25	Other assets	1,155,210	-	38,115	70,843	237,939	178,714	210,456	154,922	105,009	77,546	58,409	20,738	2,519	-

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		(Thousand dollars)													
	CONSTRUCTION—Continued														
26	Total liabilities	17,745,002	-	725,887	1,097,520	4,977,383	2,348,440	2,644,591	1,537,270	1,180,776	1,195,995	760,806	701,452	574,882	-
27	Accounts payable	4,510,964	-	213,318	266,937	1,305,610	581,206	717,449	375,643	387,862	255,810	167,385	88,214	151,530	-
28	Deposits and withdrawable shares	67,844	-	2,918	6,650	35,995	13,355	6,755	1,245	914	12	-	-	-	-
29	Bonds, notes, mortgages payable maturing in less than one year.	1,926,887	-	114,150	167,406	707,754	271,304	272,766	133,719	80,434	76,646	55,209	43,179	4,320	-
30	Other current liabilities	1,494,741	-	57,240	64,634	322,827	161,515	208,010	114,497	137,779	196,721	140,332	34,877	56,309	-
31	Loans from stockholders	227,042	-	41,474	34,781	88,967	28,308	18,816	6,129	5,192	177	3,198	-	-	-
32	Bonds, notes, mortgages payable maturing in one year or more.	1,961,593	-	94,225	144,871	557,201	236,757	281,163	155,088	105,617	157,458	34,448	158,166	36,599	-
33	Other liabilities	1,597,540	-	38,933	45,084	290,639	243,332	350,815	277,477	133,527	97,007	98,033	18,107	4,586	-
34	Capital stock, preferred	179,313	-	3,048	7,428	39,605	23,804	34,252	14,504	26,201	12,926	6,013	10,535	997	-
35	Capital stock, common	2,204,116	-	235,607	237,447	745,547	277,658	222,272	118,189	75,896	73,283	57,175	58,672	102,370	-
36	Paid-in or capital surplus	557,743	-	19,284	24,824	130,879	34,942	52,750	30,954	23,646	37,524	14,214	78,607	110,119	-
37	Surplus reserves	85,776	-	1,724	2,546	20,171	6,645	13,608	9,777	7,002	5,782	4,427	12,872	1,222	-
38	Earned surplus and undivided profits	2,931,443	-	[1]96,034	94,912	732,188	469,614	465,935	300,048	196,706	282,649	180,372	198,223	106,830	-
39	Total compiled receipts	37,412,748	179,775	3,013,550	3,142,332	12,256,782	5,077,681	5,267,895	2,691,528	1,925,823	1,642,086	1,152,742	736,056	326,498	-
40	Business receipts	36,742,702	176,447	2,988,821	3,110,606	12,112,279	5,004,951	5,171,273	2,631,295	1,879,531	1,591,351	1,127,951	649,910	298,287	-
	Interest on Government obligations (less amortizable bond premium):														
41	Wholly taxable	6,415	-	26	93	691	960	916	536	475	851	868	860	139	-
42	Subject to surtax only	156	-	-	21	58	45	25	-	3	1	3	-	-	-
43	Wholly tax-exempt	2,421	9	30	-	267	128	602	328	341	350	31	243	92	-
44	Other interest	38,995	321	755	1,664	11,258	4,277	5,766	3,706	2,092	2,908	2,825	2,111	1,312	-
45	Rents	133,665	507	2,828	7,872	31,021	19,921	23,685	11,482	10,419	10,032	2,285	12,297	1,316	-
46	Royalties	4,883	-	206	4	507	40	134	666	278	1,058	1,398	410	182	-
47	Net short-term capital gain reduced by net long-term capital loss.	1,692	3	146	2	464	549	66	314	40	81	24	3	-	-
48	Net long-term capital gain reduced by net short-term capital loss.	90,808	608	3,130	3,933	17,298	7,937	9,899	10,593	6,792	9,385	7,756	12,081	1,396	-
49	Net gain, sales other than capital assets	10,368	15	1,093	320	928	660	810	536	759	1,829	67	3,300	51	-
50	Dividends, domestic corporations	18,836	-	64	125	620	1,049	1,320	813	1,003	1,362	555	4,808	7,117	-
51	Dividends, foreign corporations	6,703	-	-	-	-	10	76	35	34	415	352	5,645	136	-
52	Other receipts	355,104	1,865	16,451	17,692	81,391	37,154	53,323	31,224	24,056	22,463	8,627	44,388	16,470	-
53	Total compiled deductions	36,901,168	185,428	3,030,465	3,127,240	12,110,462	4,996,887	5,190,061	2,654,371	1,889,947	1,599,361	1,125,210	677,591	314,145	-
54	Cost of sales and operations	30,862,895	153,944	2,282,640	2,483,709	9,932,704	4,249,053	4,505,110	2,348,157	1,682,984	1,416,210	1,015,899	563,125	229,360	-
55	Compensation of officers	1,207,070	4,480	229,477	174,523	476,669	134,452	97,620	36,264	20,903	16,033	7,051	6,973	2,625	-
56	Rent paid on business property	195,157	1,257	25,448	20,640	74,768	19,226	20,972	7,429	5,958	5,575	3,373	8,157	2,354	-
57	Repairs	179,817	1,050	10,119	12,554	60,340	28,271	28,171	11,638	9,666	7,670	3,856	3,245	3,237	-
58	Bad debts	60,042	482	6,748	7,466	20,953	4,876	6,406	3,512	3,056	807	280	335	5,121	-
59	Interest paid	188,510	1,024	9,641	14,761	59,624	27,384	25,432	12,414	8,411	11,171	4,709	8,626	5,313	-
60	Taxes paid	551,256	2,767	56,589	55,278	198,721	81,628	67,211	32,904	18,828	14,924	11,591	6,306	4,509	-
61	Contributions or gifts	12,572	12	245	342	2,925	2,065	2,370	1,173	914	948	912	445	221	-
62	Amortization	4,200	12	258	180	624	287	364	321	962	21	4	1,167	-	-
63	Depreciation	661,710	2,519	48,017	53,759	211,231	92,636	93,064	48,344	36,851	32,469	15,348	18,230	9,242	-
64	Depletion	8,279	27	133	32	519	685	1,066	420	890	1,058	238	3,089	122	-
65	Advertising	84,134	504	12,653	12,686	33,102	9,169	6,002	3,317	1,551	2,328	1,250	921	651	-
66	Amounts contributed under pension plans	82,314	80	3,081	3,317	17,771	13,794	13,411	6,442	5,128	8,106	5,851	3,676	1,657	-
67	Amounts contributed under other employee benefit plans.	132,925	497	11,504	13,241	48,813	17,782	20,115	8,181	5,554	3,071	2,322	1,517	328	-
68	Net loss, sales other than capital assets	5,535	268	1,138	198	1,745	326	1,410	185	187	65	2	11	-	-
69	Other deductions	2,664,752	16,505	332,774	274,554	969,953	315,253	301,337	133,670	88,104	78,905	52,524	51,768	49,405	-
70	Compiled net profit (less net loss) (39 less 53)	511,580	[2]5,653	[2]16,915	15,092	146,320	80,794	77,834	37,157	35,876	42,725	27,532	58,465	12,353	-
71	Net income (less deficit), total (70 less 43)	509,159	[2]5,662	[2]16,945	15,092	146,053	80,666	77,232	36,829	35,535	42,375	27,501	58,222	12,261	-
	Returns other than Form 1120-S:														
72	Net income (less deficit) (71 less 79)	466,704	[2]4,899	[2]21,082	5,556	125,493	75,602	74,222	36,366	35,087	42,375	27,501	58,222	12,261	-
73	Statutory special deductions, total	106,050	778	15,365	9,792	33,681	10,063	10,127	4,771	4,999	2,937	1,051	6,358	6,128	-
74	Net operating loss carryforward	89,059	778	15,364	9,750	33,223	9,221	8,362	3,813	4,211	1,439	627	2,271	-	-
75	Dividends received deduction	15,571	-	1	42	460	842	1,038	684	788	1,156	424	4,087	6,049	-
76	Income subject to tax	797,819	4,566	29,852	49,010	226,970	108,182	123,665	62,891	45,740	52,314	35,599	52,897	6,133	-
77	Income tax	328,508	1,764	8,390	14,746	79,444	46,237	57,407	29,612	21,947	25,185	16,619	24,332	2,825	-
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77)	183,072	[3]7,417	[3]25,305	346	66,876	34,557	20,427	7,545	13,929	17,540	10,913	34,133	9,528	-
79	Form 1120-S net income (less deficit) (71 less 72)	42,455	[2]763	4,137	9,536	20,560	5,064	3,010	463	448	-	-	-	-	-
	Distributions to stockholders:														
80	Cash and assets other than own stock	139,969	26,841	10,503	4,930	23,452	6,395	9,463	7,226	2,984	10,171	9,556	20,943	7,505	-
81	Corporation's own stock	26,717	78	1	103	3,035	2,921	6,955	3,734	1,320	4,082	2,150	2,338	-	-

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	TOTAL MANUFACTURING														
1	Number of returns, total	173,558	4,486	55,559	27,144	56,441	13,642	9,121	3,256	1,656	1,164	469	304	182	134
2	Form 1120-S	15,776	281	6,255	3,479	5,112	513	125	9	2	-	-	-	-	-
		(Thousand dollars)													
3	Total assets	275,963,520	-	1,188,533	1,964,942	12,970,168	9,544,426	14,094,756	11,275,933	11,644,906	18,047,594	16,217,145	21,436,918	28,535,720	129,042,479
4	Cash	16,064,100	-	152,426	236,548	1,372,186	989,965	1,337,485	963,764	948,592	1,265,644	1,041,044	1,252,148	1,588,015	4,916,283
5	Notes and accounts receivable	49,906,046	-	314,816	544,962	3,579,896	2,495,997	3,404,715	2,533,967	2,431,436	3,584,362	3,060,201	3,864,573	4,872,300	19,218,821
6	Less: Reserve for bad debts	1,096,333	-	4,529	10,087	60,169	57,557	77,050	53,023	53,731	76,872	60,234	125,076	100,918	417,087
7	Inventories, total	57,522,979	-	207,191	382,372	2,976,927	2,427,179	3,711,736	3,054,049	3,031,676	4,574,972	3,929,216	4,702,566	6,471,282	22,053,813
8	Last-in, first-out	7,313,069	-	9,173	13,731	46,663	48,191	126,613	176,830	229,499	473,933	475,130	594,699	943,254	4,175,353
9	Other than last-in, first-out	24,477,055	-	108,293	204,053	1,701,732	1,462,826	2,242,393	1,824,286	1,785,712	2,632,304	1,866,239	2,010,373	2,708,625	5,930,219
10	Not stated	25,732,855	-	89,725	164,588	1,228,532	916,162	1,342,730	1,052,933	1,016,465	1,468,735	1,587,847	2,097,494	2,819,403	11,948,241
	Investments, Government obligations:														
11	States and possessions	1,216,836	-	307	615	15,743	16,938	50,673	42,987	53,149	103,533	83,656	58,584	116,574	674,077
12	United States obligations	10,629,077	-	3,641	4,161	88,628	116,496	275,802	257,456	321,423	577,357	448,069	578,776	931,571	7,025,697
13	Not stated	702,367	-	1,751	799	17,517	10,731	32,784	30,977	50,701	29,407	39,541	16,664	87,999	383,496
14	Other current assets, including short-term marketable investments	4,674,632	-	22,346	34,865	223,470	141,661	234,709	196,446	210,380	306,999	276,587	409,310	544,556	2,073,303
15	Loans to stockholders	152,803	-	10,042	13,136	38,785	21,766	16,259	15,930	12,316	19,013	436	149	471	4,500
16	Mortgage and real estate loans	204,947	-	1,081	2,712	17,493	16,985	26,911	20,174	17,674	16,493	17,557	15,998	26,522	25,347
17	Other investments	33,146,828	-	30,318	60,947	613,473	559,676	927,040	858,283	918,129	1,749,279	1,628,937	2,274,095	3,227,159	20,299,492
18	Depreciable assets	178,245,619	-	778,379	1,227,559	7,023,992	4,878,470	7,062,101	5,601,147	6,044,597	9,562,559	9,464,263	13,135,731	18,235,626	95,231,195
19	Less: Accumulated amortization and depreciation	90,138,382	-	424,240	663,947	3,648,512	2,563,266	3,634,044	2,814,497	2,946,704	4,564,761	4,435,579	6,023,464	8,741,568	49,677,800
20	Depletable assets	7,092,822	-	4,856	4,361	17,740	51,338	58,412	59,846	75,219	198,044	195,706	769,438	474,654	5,183,208
21	Less: Accumulated depletion	3,134,076	-	1,539	1,155	4,129	19,200	15,799	18,985	23,030	60,689	61,991	312,672	116,602	2,498,285
22	Land	4,110,622	-	13,019	32,095	221,917	179,010	255,449	205,405	210,389	298,239	254,393	292,397	419,510	1,728,799
23	Intangible assets	2,174,537	-	7,673	10,719	46,123	26,205	62,865	36,073	53,749	48,936	34,363	101,065	33,162	1,713,604
24	Less: Accumulated amortization	1,434,252	-	2,706	2,286	14,659	10,794	19,561	12,538	18,362	16,089	10,477	28,158	13,303	1,285,319
25	Other assets	5,922,348	-	73,701	86,566	443,747	262,826	384,269	298,472	307,303	431,168	311,457	454,794	478,710	2,389,335
26	Total liabilities	275,963,520	-	1,188,533	1,964,942	12,970,168	9,544,426	14,094,756	11,275,933	11,644,906	18,047,594	16,217,145	21,436,918	28,535,720	129,042,479
27	Accounts payable	27,277,052	-	294,915	418,433	2,405,170	1,615,032	2,008,103	1,273,317	1,127,866	1,462,315	1,277,401	1,465,936	2,429,618	11,498,946
28	Deposits and withdrawable shares	63,083	-	3,196	3,821	17,860	5,544	17,875	9,820	2,578	877	439	534	370	169
29	Bonds, notes, mortgages payable maturing in less than one year	10,615,922	-	162,112	204,487	1,241,992	790,572	1,098,403	791,595	673,741	1,013,186	704,986	858,551	761,412	2,314,885
30	Other current liabilities	17,561,348	-	115,751	143,917	933,213	748,629	1,045,160	784,132	740,879	1,118,803	961,222	1,212,055	1,798,314	7,959,273
31	Loans from stockholders	959,824	-	81,020	66,952	259,376	135,178	120,752	60,519	65,769	73,912	19,369	57,429	5,545	14,003
32	Bonds, notes, mortgages payable maturing in one year or more	35,133,299	-	157,018	282,774	1,377,596	876,203	1,254,908	945,772	1,153,404	1,845,019	2,216,856	3,157,636	4,221,179	17,644,934
33	Other liabilities	7,837,650	-	58,162	55,212	349,710	242,313	364,756	319,669	335,945	494,473	434,001	765,323	809,781	3,608,305
34	Capital stock, preferred	6,442,967	-	23,421	22,214	213,702	194,106	377,361	315,115	318,659	418,426	339,630	578,689	901,585	2,740,059
35	Capital stock, common	45,985,583	-	544,055	598,490	2,891,663	1,684,788	2,334,289	1,760,667	1,780,920	2,621,881	2,097,084	3,146,849	3,972,397	22,552,500
36	Paid-in or capital surplus	26,292,013	-	61,702	72,651	422,825	324,377	647,232	625,496	852,533	1,630,892	1,878,940	2,467,654	3,286,414	14,021,297
37	Surplus reserves	4,016,628	-	5,977	15,304	68,484	55,884	126,688	114,319	134,211	250,044	165,367	282,656	386,927	2,410,767
38	Earned surplus and undivided profits	93,778,151	-	[1]318,796	80,687	2,788,577	2,871,800	4,699,229	4,275,512	4,458,401	7,117,766	6,121,850	7,443,606	9,962,178	44,277,341
39	Total compiled receipts	377,580,234	3,308,734	3,654,598	5,164,164	31,288,279	21,883,700	27,871,150	20,324,699	18,233,866	25,188,768	20,562,794	26,833,729	37,198,265	136,067,488
40	Business receipts	369,911,448	3,255,297	3,618,420	5,105,569	30,967,966	21,640,615	27,510,650	20,044,447	17,950,249	24,799,284	20,221,811	26,376,500	36,275,544	132,145,096
	Interest on Government obligations (less amortizable bond premium):														
41	Wholly taxable	293,322	411	131	150	2,189	3,026	7,606	7,176	9,503	16,691	13,025	16,015	27,770	189,629
42	Subject to surtax only	960	1	-	-	66	91	73	59	80	82	153	7	31	317
43	Wholly tax-exempt	44,447	202	-	227	1,253	448	2,277	2,243	3,575	3,318	3,168	6,836	3,444	17,456
44	Other interest	659,585	3,750	958	1,560	16,263	13,503	23,518	19,962	22,252	43,665	39,126	58,708	78,197	338,123
45	Rents	726,037	2,253	4,727	5,619	43,707	26,378	41,720	29,566	21,433	42,748	27,328	26,859	54,564	399,135
46	Royalties	569,958	2,970	3,666	9,250	10,507	16,598	19,930	14,698	20,752	38,035	31,850	62,705	66,487	272,510
47	Net short-term capital gain reduced by net long-term capital loss	17,402	173	284	355	1,603	279	724	353	1,299	1,072	698	328	784	9,450
48	Net long-term capital gain reduced by net short-term capital loss	1,091,627	20,821	9,043	8,486	58,952	32,123	50,052	47,929	54,318	75,891	75,306	96,518	122,945	439,243
49	Net gain, sales other than capital assets	32,791	464	1,385	2,983	4,502	1,566	2,002	514	1,640	2,808	3,580	1,284	2,231	7,832
50	Dividends, domestic corporations	1,115,887	894	207	435	5,318	6,141	14,611	19,197	19,764	30,475	22,883	31,185	55,863	908,914
51	Dividends, foreign corporations	1,207,770	1,383	-	-	41	42	1,533	2,484	5,033	13,877	19,159	56,586	140,559	967,073
52	Other receipts	1,909,000	20,115	15,777	29,530	175,912	142,890	196,454	136,071	123,968	120,822	104,707	100,198	369,846	372,710

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		(Thousand dollars)													
	TOTAL MANUFACTURING—Continued														
53	Total compiled deductions	355,042,209	3,183,443	3,718,906	5,140,233	30,750,892	21,256,785	26,901,049	19,441,431	17,274,356	23,649,312	19,165,065	25,004,600	34,569,795	124,986,342
54	Cost of sales and operations	263,691,327	2,420,778	2,482,822	3,659,675	23,107,206	16,451,504	20,742,137	15,007,950	13,177,606	17,397,275	14,027,376	18,089,482	25,782,821	91,344,695
55	Compensation of officers	4,621,220	30,443	336,194	337,918	1,353,038	602,938	589,256	317,642	223,075	238,982	140,323	130,574	123,984	196,853
56	Rent paid on business property	2,587,212	26,205	103,564	91,277	350,876	165,309	173,084	105,205	96,579	138,867	109,451	139,697	203,286	883,812
57	Repairs	5,088,223	37,807	19,345	27,077	161,857	122,263	162,794	129,467	151,997	279,126	294,792	441,497	635,964	2,624,237
58	Bad debts	568,425	7,679	8,796	14,761	70,191	62,063	58,371	38,002	34,536	47,450	29,434	35,728	40,319	121,095
59	Interest paid	2,257,892	24,935	13,774	26,064	155,184	105,386	140,989	103,489	102,257	150,616	149,028	207,437	239,409	839,324
60	Taxes paid	10,625,001	80,478	86,436	104,160	555,707	389,121	539,681	409,512	414,068	822,641	718,510	888,781	1,074,817	4,541,089
61	Contributions or gifts	270,304	1,737	297	671	10,383	10,643	17,985	15,756	15,418	25,149	18,441	26,706	29,117	98,001
62	Amortization	304,316	4,993	1,131	1,078	9,070	6,788	11,553	4,913	5,205	7,963	18,461	17,394	49,455	166,312
63	Depreciation	10,503,230	72,673	76,564	110,402	604,489	381,165	506,528	381,308	397,420	601,361	572,049	766,878	1,052,857	4,979,536
64	Depletion	2,250,593	5,516	229	517	3,638	7,846	14,589	15,779	22,041	45,890	34,842	83,348	83,627	1,932,731
65	Advertising	5,259,547	43,026	25,801	36,901	225,428	185,206	285,753	256,084	286,216	468,000	395,868	570,608	792,872	1,687,784
66	Amounts contributed under pension plans	2,791,152	15,255	2,586	3,469	64,125	66,086	112,921	97,424	110,850	199,098	170,816	232,700	324,272	1,391,550
67	Amounts contributed under other employee benefit plans.	1,736,976	10,285	12,595	15,725	115,959	80,627	106,638	77,459	84,510	113,685	87,325	114,924	158,264	758,980
68	Net loss, sales other than capital assets	161,087	3,117	4,650	4,518	4,886	6,352	11,157	9,004	10,796	21,895	9,574	21,309	21,296	32,533
69	Other deductions	42,325,704	398,516	544,122	706,020	3,958,855	2,613,488	3,427,613	2,472,437	2,141,782	3,091,314	2,388,775	3,237,537	3,957,435	13,387,810
70	Compiled net profit (less net loss) (39 less 53)	22,538,025	125,291	[2]64,308	23,931	537,387	626,915	970,101	883,268	959,510	1,539,456	1,397,729	1,829,129	2,628,470	11,081,146
71	Net income (less deficit), total (70 less 43)	22,493,578	125,089	[2]64,308	23,704	536,134	626,467	967,824	881,025	955,935	1,536,138	1,394,561	1,822,293	2,625,026	11,063,690
	Returns other than Form 1120-S:														
72	Net income (less deficit) (71 less 79)	22,357,344	123,824	[2]65,961	13,939	456,381	599,350	954,178	879,207	954,718	1,536,138	1,394,561	1,822,293	2,625,026	11,063,690
73	Statutory special deductions, total	1,537,507	6,986	21,859	29,141	71,282	37,225	53,912	51,789	53,055	67,966	71,012	48,912	75,591	948,777
74	Net operating loss carryforward	443,310	6,223	21,728	28,845	66,844	32,764	41,540	34,352	36,047	41,673	50,495	20,858	28,220	33,721
75	Dividends received deduction	944,328	706	131	296	3,566	4,414	11,733	15,580	16,541	25,806	19,149	26,508	47,317	772,581
76	Income subject to tax	22,851,140	182,615	54,506	100,667	802,870	747,705	1,162,309	972,861	1,026,947	1,662,956	1,401,706	1,877,458	2,585,652	10,272,888
77	Income tax	11,403,317	88,574	17,127	30,812	300,127	337,358	562,243	484,602	516,790	843,578	711,712	953,121	1,314,915	5,242,358
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77).	11,134,708	36,717	[3]81,435	[3]6,881	237,260	289,557	407,858	398,666	442,720	695,878	686,017	876,008	1,313,555	5,838,788
79	Form 1120-S net income (less deficit) (71 less 72)	136,234	1,265	1,653	9,765	79,753	27,117	13,646	1,818	1,217	-	-	-	-	-
	Distributions to stockholders:														
80	Cash and assets other than own stock	8,409,428	44,510	20,265	16,672	128,816	98,349	156,653	139,300	176,884	381,683	356,278	643,669	986,593	5,259,756
81	Corporation's own stock	1,133,321	8,145	340	2,634	25,358	48,059	59,494	36,552	55,589	68,415	99,866	97,627	85,307	545,935
	MANUFACTURING: BEVERAGE INDUSTRIES														
1	Number of returns, total	3,566	89	656	567	1,463	377	213	83	41	39	17	11	7	3
2	Form 1120-S	407	([4])	77	104	171	43	1	1	-	-	-	-	-	-
		(Thousand dollars)													
3	Total assets	5,918,205	-	15,989	43,438	351,213	262,494	337,639	290,537	287,914	609,641	619,312	733,673	1,109,967	1,256,388
4	Cash	430,009	-	1,697	4,434	32,937	34,582	35,428	24,632	25,849	59,500	38,287	59,867	55,207	57,589
5	Notes and accounts receivable	932,387	-	1,914	7,010	54,916	37,771	54,449	47,776	44,179	79,115	139,090	165,219	93,030	207,918
6	Less: Reserve for bad debts	11,954	-	1	73	462	284	903	795	705	2,026	2,670	1,977	1,177	881
7	Inventories, total	1,441,067	-	3,567	9,127	47,674	42,445	59,531	57,137	49,081	124,790	191,729	163,445	401,223	291,318
8	Last-in, first-out	357,755	-	41	1,511	339	5,387	2,577	4,687	5,975	15,345	29,041	24,901	102,536	165,415
9	Other than last-in, first-out	586,008	-	1,247	4,981	18,912	23,261	30,550	27,954	26,191	65,279	55,339	115,691	90,700	125,903
10	Not stated	497,304	-	2,279	2,635	28,423	13,797	26,404	24,496	16,915	44,166	107,349	22,853	207,987	-
	Investments, Government obligations:														
11	States and possessions	19,204	-	-	2	-	590	1,262	580	1,888	9,030	2,652	2,357	843	-
12	United States obligations	200,478	-	-	104	809	1,899	4,668	6,893	10,204	29,645	7,798	10,121	69,954	58,383
13	Not stated	2,333	-	-	3	-	-	1,211	199	920	-	-	-	-	-
14	Other current assets, including short-term marketable investments.	80,643	-	532	1,252	7,556	3,243	8,882	7,401	6,444	14,059	10,903	12,087	2,893	5,391
15	Loans to stockholders	6,843	-	310	-	928	320	435	-	-	4,850	-	-	-	-
16	Mortgage and real estate loans	1,541	-	-	-	9	223	668	289	127	225	-	-	-	-
17	Other investments	537,977	-	135	1,029	17,081	16,574	22,502	21,547	14,943	50,083	26,349	39,852	154,646	173,236
18	Depreciable assets	3,472,392	-	13,614	44,090	326,369	217,091	254,801	197,358	216,105	373,404	301,742	390,551	604,347	532,920
19	Less: Accumulated amortization and depreciation	1,593,016	-	8,030	28,356	179,613	109,557	134,617	93,415	104,792	169,166	125,798	149,353	295,685	194,634
20	Depletable assets	16,279	-	-	-	1,549	-	140	338	-	-	42	-	44	14,166
21	Less: Accumulated depletion	1,236	-	-	-	278	-	-	-	-	-	16	-	-	942
22	Land	112,117	-	73	903	6,908	8,083	9,417	9,305	8,491	14,962	9,825	11,296	19,868	12,986
23	Intangible assets	23,000	-	30	45	251	116	158	129	2,313	292	184	301	100	19,081
24	Less: Accumulated amortization	7,339	-	-	12	10	39	22	44	818	5	44	79	16	6,250
25	Other assets	255,480	-	2,148	3,880	34,589	9,437	19,629	11,207	13,685	20,883	19,239	29,986	4,690	86,107

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		(Thousand dollars)													
	MANUFACTURING: BEVERAGE INDUSTRIES—Continued														
26	Total liabilities	5,918,205	-	15,989	43,438	351,213	262,494	337,639	290,537	287,914	609,641	619,312	733,673	1,109,967	1,256,388
27	Accounts payable	598,362	-	3,123	6,883	41,232	18,404	35,411	24,422	24,221	42,143	93,711	44,996	181,147	82,669
28	Deposits and withdrawable shares	7,116	-	12	665	2,337	126	1,245	1,390	981	229	131	-	-	-
29	Bonds, notes, mortgages payable maturing in less than one year.	251,760	-	1,615	8,925	28,435	14,217	21,681	27,912	22,891	35,454	12,185	42,546	12,425	23,474
30	Other current liabilities	326,499	-	659	1,226	17,055	18,626	22,126	20,061	15,736	36,724	44,793	47,013	55,827	46,653
31	Loans from stockholders	36,557	-	1,035	3,202	6,840	43	1,597	20	130	190	-	23,500	-	-
32	Bonds, notes, mortgages payable maturing in one year or more.	926,446	-	2,534	13,002	53,055	20,355	40,032	33,035	26,243	59,191	118,895	90,300	181,260	288,544
33	Other liabilities	136,512	-	1,139	618	9,825	4,199	10,020	10,614	8,558	13,414	23,814	16,877	12,571	24,863
34	Capital stock, preferred	177,640	-	-	971	4,901	9,118	7,357	7,910	5,076	11,088	3,412	38,624	25,070	64,113
35	Capital stock, common	806,551	-	8,562	15,440	83,543	50,803	55,001	42,012	30,778	85,056	33,217	85,946	145,257	170,936
36	Paid-in or capital surplus	361,237	-	1,500	2,612	14,656	4,022	12,812	16,288	25,040	45,238	44,502	62,435	103,941	28,191
37	Surplus reserves	124,056	-	527	-	3,826	4,405	6,010	1,581	1,608	6,790	595	5,255	8,146	85,313
38	Earned surplus and undivided profits	2,165,469	-	[1]4,717	[1]10,106	85,508	118,176	124,347	105,292	126,652	274,124	244,057	276,181	384,323	441,632
39	Total compiled receipts	9,037,810	56,042	45,361	94,755	603,391	438,177	575,757	472,868	432,692	1,064,803	1,152,616	1,163,062	1,647,776	1,290,510
40	Business receipts	8,925,482	55,286	44,179	93,126	594,701	430,956	564,691	464,220	425,931	1,054,613	1,145,683	1,148,329	1,636,959	1,266,808
	Interest on Government obligations (less amortizable bond premium):														
41	Wholly taxable	5,125	-	-	44	11	40	162	213	237	1,040	520	454	1,700	704
42	Subject to surtax only	7	-	-	-	-	-	1	6	-	-	-	-	-	-
43	Wholly tax-exempt	938	-	-	-	-	20	69	11	49	246	71	71	23	378
44	Other interest	9,033	286	-	23	340	462	627	325	531	731	793	1,314	1,923	1,678
45	Rents	13,445	66	105	407	1,623	791	2,012	869	618	799	550	589	1,428	3,588
46	Royalties	7,046	-	-	13	-	295	249	60	11	-	429	5,634	7	348
47	Net short-term capital gain reduced by net long-term capital loss.	131	-	-	-	49	5	45	14	4	2	-	8	4	-
48	Net long-term capital gain reduced by net short-term capital loss.	11,197	33	713	458	1,346	1,182	1,320	738	1,918	1,004	679	80	1,312	414
49	Net gain, sales other than capital assets	297	-	-	-	41	-	76	29	13	6	53	31	-	48
50	Dividends, domestic corporations	10,451	12	-	-	21	196	437	325	204	1,011	58	396	596	7,195
51	Dividends, foreign corporations	9,185	-	-	-	-	-	2	71	-	50	-	1,286	403	7,373
52	Other receipts	45,473	359	364	684	5,259	4,230	6,066	5,987	3,176	5,301	3,780	4,870	3,421	1,976
53	Total compiled deductions	8,529,278	54,878	44,639	94,959	585,244	406,288	546,832	451,115	403,028	1,001,576	1,090,439	1,074,564	1,579,761	1,195,955
54	Cost of sales and operations	5,028,244	42,576	28,360	55,306	338,529	234,138	291,856	246,165	196,187	470,928	624,530	440,691	1,096,148	962,830
55	Compensation of officers	87,140	347	2,716	4,126	25,184	11,998	10,374	6,196	4,091	6,650	5,125	4,660	2,349	3,324
56	Rent paid on business property	37,197	257	478	1,588	6,304	1,991	3,178	2,367	1,788	3,394	2,886	5,911	2,692	4,363
57	Repairs	65,911	535	540	1,482	6,616	3,193	5,448	4,222	5,008	8,282	4,347	10,867	13,560	1,811
58	Bad debts	5,762	40	30	109	840	162	640	326	791	902	541	460	604	317
59	Interest paid	51,770	114	129	739	3,655	1,613	3,222	3,240	1,826	4,785	5,243	7,474	6,209	13,521
60	Taxes paid	1,426,115	3,912	1,145	3,202	21,422	39,387	85,470	75,508	81,555	295,755	261,457	336,846	212,194	8,262
61	Contributions or gifts	6,349	3	1	2	299	649	549	421	299	1,104	490	1,345	562	625
62	Amortization	1,763	2	-	30	89	19	59	118	121	10	36	4	7	1,268
63	Depreciation	230,518	959	1,317	3,605	30,040	18,035	19,849	14,116	15,056	22,190	19,480	24,418	30,874	30,579
64	Depletion	1,552	-	-	-	58	-	51	-	-	-	23	-	-	1,420
65	Advertising	449,341	736	557	3,065	21,257	15,506	23,593	21,807	27,160	63,101	55,593	91,940	64,727	60,299
66	Amounts contributed under pension plans	36,787	90	1	21	549	1,303	2,309	2,001	2,267	5,055	4,828	5,747	7,037	5,579
67	Amounts contributed under other employee benefit plans.	24,063	175	54	86	1,464	1,034	1,661	1,073	1,893	4,100	3,180	2,480	5,911	952
68	Net loss, sales other than capital assets	4,645	-	-	41	280	-	107	358	30	1,038	67	377	1,828	519
69	Other deductions	1,072,121	5,132	9,311	21,557	128,658	77,260	98,466	73,197	64,956	114,282	102,613	141,344	135,059	100,286
70	Compiled net profit (less net loss) (39 less 53)	508,532	1,164	722	[2]204	18,147	31,889	28,925	21,753	29,664	63,227	62,177	88,498	68,015	94,555
71	Net income (less deficit), total (70 less 43)	507,594	1,164	722	[2]204	18,147	31,869	28,856	21,742	29,615	62,981	62,106	88,427	67,992	94,177
	Returns other than Form 1120-S:														
72	Net income (less deficit) (71 less 79)	496,679	1,124	843	[2]252	13,780	25,573	28,632	21,681	29,615	62,981	62,106	88,427	67,992	94,177
73	Statutory special deductions, total	18,459	195	372	475	704	882	937	884	584	2,911	755	338	3,292	6,130
74	Net operating loss carryforward	9,253	185	372	475	694	756	573	228	411	2,054	706	-	2,785	14
75	Dividends received deduction	8,823	10	-	-	10	126	364	273	173	857	49	338	507	6,116
76	Income subject to tax	497,752	2,019	1,510	1,210	18,486	25,162	32,247	22,662	30,271	61,998	61,352	88,090	64,699	88,046
77	Income tax	250,526	1,020	435	375	6,680	11,465	15,739	11,292	15,061	31,991	31,667	45,723	33,423	45,655
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77).	258,006	144	287	[3]579	11,467	20,424	13,186	10,461	14,603	31,236	30,510	42,775	34,592	48,900
79	Form 1120-S net income (less deficit) (71 less 72)	10,915	(4)	[2]121	48	4,367	6,296	224	61	-	-	-	-	-	-
	Distributions to stockholders:														
80	Cash and assets other than own stock	149,187	45	888	432	5,243	7,585	7,562	3,397	7,035	16,948	10,492	19,696	21,044	48,820
81	Corporation's own stock	13,307	-	-	-	291	4,002	931	-	851	757	4,653	30	1,792	-

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	MANUFACTURING: FOOD AND KINDRED PRODUCTS														
1	Number of returns, total	15,315	369	3,049	2,406	5,930	1,673	1,087	422	176	109	29	35	19	11
2	Form 1120-S	1,336	(4)	360	279	565	99	11	-	-	-	-	-	-	-
		(Thousand dollars)													
3	Total assets	19,602,532	-	76,083	176,608	1,412,966	1,164,698	1,694,776	1,450,670	1,269,285	1,659,284	1,022,915	2,423,310	2,839,154	4,412,783
4	Cash	1,406,573	-	8,222	18,402	125,977	111,921	153,537	124,346	112,294	117,296	70,569	179,565	167,597	216,847
5	Notes and accounts receivable	3,712,170	-	14,110	31,857	351,369	294,286	385,276	316,223	212,861	334,323	182,507	411,337	461,495	716,526
6	Less: Reserve for bad debts	80,890	-	260	433	5,649	10,966	7,619	7,292	4,677	6,489	4,222	5,865	15,392	12,026
7	Inventories, total	4,711,990	-	11,571	23,729	254,674	218,411	365,030	352,832	327,073	417,403	190,275	643,736	729,820	1,177,436
8	Last-in, first-out	461,608	-	523	311	6,468	1,272	8,855	9,209	17,427	28,237	34,483	111,871	74,784	168,168
9	Other than last-in, first-out	2,033,888	-	5,470	12,896	142,084	128,028	189,830	194,277	172,181	210,943	100,718	155,345	313,598	408,518
10	Not stated	2,216,494	-	5,578	10,522	106,122	89,111	166,345	149,346	137,465	178,223	55,074	376,520	341,438	600,750
	Investments, Government obligations:														
11	States and possessions	83,745	-	83	6	884	1,066	4,077	3,421	1,956	9,569	5,255	23,739	3,691	29,998
12	United States obligations	403,963	-	31	5	6,101	6,901	25,742	15,607	40,977	41,417	29,797	48,329	77,431	111,625
13	Not stated	13,383	-	260	-	969	383	2,252	3,982	4,542	950	45	-	-	-
14	Other current assets, including short-term marketable investments.	495,883	-	1,009	5,304	27,165	16,551	31,563	29,386	21,830	26,935	20,260	84,929	68,067	162,884
15	Loans to stockholders	16,239	-	756	1,600	2,632	1,988	1,810	1,197	506	5,750	-	-	-	-
16	Mortgage and real estate loans	36,524	-	496	796	2,057	3,733	3,856	5,001	2,133	2,605	1,102	8,158	2,964	3,623
17	Other investments	1,650,442	-	2,041	3,972	68,815	65,125	106,379	110,232	94,704	144,449	113,136	209,091	326,911	405,587
18	Depreciable assets	12,116,674	-	74,817	151,319	1,029,597	828,266	1,095,674	856,824	790,344	958,964	661,941	1,456,436	1,651,735	2,560,757
19	Less: Accumulated amortization and depreciation	5,812,140	-	43,038	76,673	526,639	432,078	557,894	432,629	401,543	466,081	316,388	738,620	714,283	1,106,274
20	Depletable assets	11,223	-	157	81	398	-	371	163	-	1,082	301	32	227	8,411
21	Less: Accumulated depletion	2,485	-	157	41	-	-	93	58	-	126	274	9	15	1,712
22	Land	423,893	-	1,366	7,004	30,389	24,746	40,817	34,258	37,865	41,204	43,043	61,497	48,584	53,120
23	Intangible assets	17,108	-	362	1,059	723	931	1,812	2,605	2,545	1,720	3,124	762	1,305	160
24	Less: Accumulated amortization	5,161	-	67	14	240	304	683	1,169	1,807	536	90	153	78	20
25	Other assets	403,398	-	4,324	8,635	43,744	33,738	42,869	35,741	27,682	28,849	22,534	40,346	29,095	85,841
26	Total liabilities	19,602,532	-	76,083	176,608	1,412,966	1,164,698	1,694,776	1,450,670	1,269,285	1,659,284	1,022,915	2,423,310	2,839,154	4,412,783
27	Accounts payable	2,245,439	-	20,521	31,550	266,650	186,938	240,043	189,074	118,452	161,801	111,812	258,720	291,361	368,517
28	Deposits and withdrawable shares	7,640	-	688	-	1,004	272	4,822	484	-	-	-	-	370	-
29	Bonds, notes, mortgages payable maturing in less than one year.	1,370,245	-	8,708	17,663	139,697	108,713	167,778	152,872	101,561	165,667	52,580	105,029	178,709	171,268
30	Other current liabilities	1,235,611	-	4,574	10,124	73,782	79,185	107,921	86,921	63,549	91,555	57,464	128,468	175,323	356,745
31	Loans from stockholders	98,740	-	4,987	6,532	29,225	12,943	16,813	11,125	8,227	2,088	2,300	-	4,500	-
32	Bonds, notes, mortgages payable maturing in one year or more.	2,107,179	-	11,021	27,264	160,551	142,310	168,833	156,216	132,576	190,394	132,760	211,704	364,497	409,053
33	Other liabilities	566,188	-	1,778	3,153	33,381	26,349	41,865	42,578	41,633	67,046	12,873	63,942	38,869	192,721
34	Capital stock, preferred	600,454	-	2,826	527	19,242	17,197	41,728	49,713	35,562	35,508	45,987	113,264	170,720	68,180
35	Capital stock, common	3,511,192	-	34,114	57,927	331,274	245,050	261,755	199,816	208,722	259,133	153,676	511,213	488,562	759,950
36	Paid-in or capital surplus	939,092	-	4,496	7,981	36,425	33,631	51,153	55,484	60,137	115,322	45,645	138,236	101,215	289,367
37	Surplus reserves	241,018	-	262	1,483	13,819	3,003	15,399	8,365	17,127	15,613	13,075	30,988	56,252	65,632
38	Earned surplus and undivided profits	6,679,734	-	[1]17,892	12,404	307,916	309,107	576,666	498,022	481,739	555,157	394,743	861,746	968,776	1,731,350
39	Total compiled receipts	53,859,761	220,831	346,413	717,822	5,608,573	4,559,720	5,649,951	4,486,085	3,284,187	3,778,376	1,788,334	6,002,784	6,365,994	11,050,691
40	Business receipts	53,393,579	216,081	344,802	713,797	5,572,399	4,529,560	5,600,819	4,445,266	3,254,914	3,740,888	1,765,336	5,940,096	6,298,586	10,971,035
	Interest on Government obligations (less amortizable bond premium):														
41	Wholly taxable	10,156	9	-	-	138	301	766	624	1,118	926	1,034	1,801	1,512	1,927
42	Subject to surtax only	26	-	-	-	1	-	12	2	7	2	-	2	-	-
43	Wholly tax-exempt	5,056	1	-	-	69	1	156	685	114	259	122	2,013	424	1,212
44	Other interest	47,094	359	127	84	1,424	2,156	3,172	3,079	3,215	4,597	4,121	5,609	6,873	12,318
45	Rents	41,694	299	463	1,179	4,865	2,524	5,179	5,049	3,627	5,541	2,454	4,375	1,537	4,602
46	Royalties	14,877	22	-	456	175	-	379	1,831	401	2,523	514	349	4,207	4,020
47	Net short-term capital gain reduced by net long-term capital loss.	1,405	2	21	-	48	10	109	107	26	152	209	3	-	718
48	Net long-term capital gain reduced by net short-term capital loss.	80,675	1,936	304	595	3,060	4,450	5,300	7,562	5,156	5,209	2,021	29,818	9,759	5,505
49	Net gain, sales other than capital assets	1,849	50	22	-	595	248	498	55	170	135	69	-	5	2
50	Dividends, domestic corporations	16,953	74	5	41	490	690	1,236	1,734	1,242	1,614	1,147	3,860	2,528	2,292
51	Dividends, foreign corporations	62,678	77	-	-	-	-	129	77	27	164	2,826	2,985	22,275	34,118
52	Other receipts	183,719	1,921	669	1,670	25,309	19,780	32,196	20,014	14,170	16,406	8,481	11,873	18,288	12,942

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		(Thousand dollars)													
	MANUFACTURING: FOOD AND KINDRED PRODUCTS—Continued														
53	Total compiled deductions	52,077,303	216,348	348,902	715,387	5,565,269	4,474,689	5,536,131	4,386,556	3,182,268	3,647,677	1,703,593	5,748,048	6,047,630	10,504,805
54	Cost of sales and operations	42,563,480	169,205	255,984	572,053	4,614,856	3,694,592	4,544,375	3,621,721	2,622,904	2,938,976	1,251,764	4,593,566	4,859,894	8,823,590
55	Compensation of officers	403,685	2,991	17,503	21,775	116,913	66,363	57,185	35,282	20,973	19,271	7,152	15,583	11,540	11,154
56	Rent paid on business property	245,834	1,951	6,805	5,317	36,990	19,189	24,563	16,601	18,962	24,125	4,970	26,529	22,784	37,048
57	Repairs	406,996	1,504	2,850	4,925	35,496	26,745	31,293	22,268	23,923	24,950	19,545	51,194	40,572	121,731
58	Bad debts	69,803	557	668	701	7,764	7,910	7,432	6,627	4,710	5,207	1,588	5,852	9,070	11,717
59	Interest paid	194,521	825	907	2,341	17,028	13,788	20,465	17,346	13,532	20,690	7,233	24,965	25,842	29,559
60	Taxes paid	656,355	3,358	5,747	7,802	53,551	43,353	55,494	44,550	37,432	57,926	52,372	95,655	81,500	117,615
61	Contributions or gifts	21,534	39	34	18	890	1,211	2,245	1,703	1,697	2,227	545	2,708	2,917	5,300
62	Amortization	3,548	13	51	5	804	185	444	702	151	170	552	140	63	268
63	Depreciation	790,204	2,947	6,863	11,982	83,672	63,480	79,999	59,667	52,860	58,923	36,335	82,072	88,995	162,409
64	Depletion	5,678	-	-	124	23	850	265	404	60	839	772	160	80	2,101
65	Advertising	1,039,315	5,987	1,806	3,868	29,991	38,054	62,441	53,042	50,107	68,498	45,165	156,123	203,059	321,174
66	Amounts contributed under pension plans	191,043	392	214	269	7,230	10,037	12,957	11,577	11,358	19,516	10,804	27,228	25,989	53,472
67	Amounts contributed under other employee benefit plans.	147,607	277	476	783	10,407	11,376	12,483	10,780	8,773	10,179	4,618	22,479	15,712	39,264
68	Net loss, sales other than capital assets	17,347	133	783	746	997	1,052	793	560	868	488	144	3,034	1,503	6,246
69	Other deductions	5,320,353	26,169	48,211	82,678	548,657	476,504	623,697	483,726	313,958	395,692	260,034	640,760	658,110	762,157
70	Compiled net profit (less net loss) (39 less 53)	1,782,458	4,483	[2]2,489	2,435	43,304	85,031	113,820	99,529	101,919	130,699	84,741	254,736	318,364	545,886
71	Net income (less deficit), total (70 less 43)	1,777,402	4,482	[2]2,489	2,435	43,235	85,030	113,664	98,844	101,805	130,440	84,619	252,723	317,940	544,674
	Returns other than Form 1120-S:														
72	Net income (less deficit) (71 less 79)	1,760,414	4,930	[2]2,190	1,340	32,660	79,658	112,971	98,844	101,805	130,440	84,619	252,723	317,940	544,674
73	Statutory special deductions, total	48,106	738	1,527	2,507	4,331	7,720	4,938	5,480	3,275	3,925	2,539	5,409	2,512	3,205
74	Net operating loss carryforward	32,576	726	1,526	2,486	4,113	7,171	3,843	4,076	2,308	2,552	1,566	590	362	1,257
75	Dividends received deduction	13,779	12	1	21	219	549	879	1,404	967	1,373	973	3,283	2,150	1,948
76	Income subject to tax	1,861,379	7,868	3,632	6,473	67,836	85,387	130,079	109,022	106,835	141,204	84,131	261,381	316,065	541,466
77	Income tax	922,637	3,306	1,243	1,906	24,257	37,977	62,464	53,516	53,646	71,702	43,243	127,738	161,622	280,017
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77)	859,821	1,177	[3]3,732	529	19,047	47,054	51,356	46,013	48,273	58,997	41,498	126,998	156,742	265,869
79	Form 1120-S net income (less deficit) (71 less 72)	16,988	[4]	[2]299	1,095	10,575	5,372	693	-	-	-	-	-	-	-
	Distributions to stockholders:														
80	Cash and assets other than own stock	503,655	2,892	669	1,361	9,015	16,814	16,021	12,991	16,401	37,313	24,361	79,923	93,691	192,203
81	Corporation's own stock	75,452	200	-	-	2,278	10,127	5,123	1,618	3,666	1,947	11,382	8,685	17,108	13,318
	MANUFACTURING: TOBACCO MANUFACTURES														
1	Number of returns, total	94	-	[4]	-	[4]	[4]	19	12	5	7	4	1	1	5
2	Form 1120-S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		(Thousand dollars)													
3	Total assets	3,718,464	-	[4]	-	[4]	[4]	32,973	42,184	35,338	106,659	151,838	62,273	236,384	3,033,115
4	Cash	116,052	-	[4]	-	[4]	[4]	2,785	3,520	2,130	5,347	5,285	2,153	10,256	83,438
5	Notes and accounts receivable	275,292	-	[4]	-	[4]	[4]	4,265	7,507	8,892	24,409	14,229	8,076	17,095	187,903
6	Less: Reserve for bad debts	4,266	-	[4]	-	[4]	[4]	28	90	18	167	123	60	1,700	2,080
7	Inventories, total	2,783,422	-	[4]	-	[4]	[4]	14,642	21,141	16,197	45,704	85,417	37,759	185,671	2,366,097
8	Last-in, first-out	1,008,752	-	[4]	-	[4]	[4]	1,790	3,382	-	17,690	-	27,684	154,029	804,177
9	Other than last-in, first-out	501,807	-	[4]	-	[4]	[4]	8,504	10,378	10,300	28,014	35,203	10,075	31,642	364,765
10	Not stated	1,272,863	-	[4]	-	[4]	[4]	4,348	7,381	5,897	-	50,214	-	-	1,197,155
	Investments, Government obligations:														
11	States and possessions	1,225	-	[4]	-	[4]	[4]	2	257	-	579	387	-	-	-
12	United States obligations	7,281	-	[4]	-	[4]	[4]	1,074	825	1,795	3,557	-	-	-	30
13	Not stated	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Other current assets, including short-term marketable investments.	14,310	-	[4]	-	[4]	[4]	316	813	139	1,396	3,589	463	256	7,077
15	Loans to stockholders	125	-	[4]	-	[4]	[4]	-	-	-	123	-	-	-	-
16	Mortgage and real estate loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Other investments	122,433	-	[4]	-	[4]	[4]	2,520	2,999	2,574	8,163	19,520	4,179	1	81,537
18	Depreciable assets	662,756	-	[4]	-	[4]	[4]	13,084	9,697	6,417	29,920	37,605	15,943	43,960	498,994
19	Less: Accumulated amortization and depreciation	292,740	-	[4]	-	[4]	[4]	6,809	4,889	3,236	16,389	17,005	7,386	21,342	210,176
20	Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Land	15,694	-	[4]	-	[4]	[4]	313	286	207	951	855	625	1,412	11,045
23	Intangible assets	1,624	-	[4]	-	[4]	[4]	3	-	-	-	4	-	-	1,617
24	Less: Accumulated amortization	1,402	-	[4]	-	[4]	[4]	1	-	-	-	-	-	-	1,401
25	Other assets	16,658	-	[4]	-	[4]	[4]	807	118	241	3,066	2,075	521	775	9,034

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		(Thousand dollars)													
	MANUFACTURING: TOBACCO MANUFACTURES--Continued														
26	Total liabilities	3,718,464	-	(4)	-	(4)	(4)	32,973	42,184	35,338	106,659	151,838	62,273	236,384	3,033,115
27	Accounts payable	100,767	-	(4)	-	(4)	(4)	3,505	3,022	5,621	2,566	4,814	8,080	8,000	62,019
28	Deposits and withdrawable shares	660	-	(4)	-	(4)	(4)	-	660	-	-	-	-	-	-
29	Bonds, notes, mortgages payable maturing in less than one year.	523,806	-	(4)	-	(4)	(4)	5,474	5,891	7,239	3,874	11,980	4,000	2,500	480,425
30	Other current liabilities	277,826	-	(4)	-	(4)	(4)	1,389	2,655	333	5,085	9,858	2,059	21,461	234,347
31	Loans from stockholders	5,365	-	(4)	-	(4)	(4)	55	10	-	5,300	-	-	-	-
32	Bonds, notes, mortgages payable maturing in one year or more.	507,904	-	(4)	-	(4)	(4)	2,804	2,156	2,006	4,646	18,560	16,440	34,500	426,792
33	Other liabilities	8,680	-	(4)	-	(4)	(4)	774	246	328	1,438	33	160	3,504	1,451
34	Capital stock, preferred	175,161	-	(4)	-	(4)	(4)	1,257	827	2,232	4,408	6,283	953	-	158,891
35	Capital stock, common	662,705	-	(4)	-	(4)	(4)	5,224	9,592	8,297	19,596	37,329	21,418	50,000	507,949
36	Paid-in or capital surplus	169,089	-	(4)	-	(4)	(4)	1,539	1,141	147	1,685	487	6,443	-	157,618
37	Surplus reserves	108,657	-	(4)	-	(4)	(4)	104	-	1	3,734	28	558	103,032	1,200
38	Earned surplus and undivided profits	1,177,844	-	(4)	-	(4)	(4)	10,848	15,984	9,134	54,327	62,466	2,162	13,387	1,002,423
39	Total compiled receipts	5,103,059	-	(4)	-	(4)	(4)	54,678	64,030	42,325	113,281	157,137	69,726	425,636	4,142,097
40	Business receipts	5,086,602	-	(4)	-	(4)	(4)	53,810	63,602	41,115	110,532	155,101	69,590	424,586	4,134,361
	Interest on Government obligations (less amortizable bond premium):														
41	Wholly taxable	554	-	(4)	-	(4)	(4)	25	20	2	69	3	-	-	435
42	Subject to surtax only	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	Wholly tax-exempt	52	-	(4)	-	(4)	(4)	1	12	-	15	24	-	-	-
44	Other interest	3,382	-	(4)	-	(4)	(4)	92	157	138	405	341	3	691	1,555
45	Rents	477	-	(4)	-	(4)	(4)	47	7	14	111	46	-	-	252
46	Royalties	3,701	-	(4)	-	(4)	(4)	1	2	-	-	1,229	-	37	2,432
47	Net short-term capital gain reduced by net long-term capital loss.	19	-	(4)	-	(4)	(4)	-	-	-	-	-	-	-	-
48	Net long-term capital gain reduced by net short-term capital loss.	1,382	-	(4)	-	(4)	(4)	86	14	90	744	189	12	113	105
49	Net gain, sales other than capital assets	41	-	(4)	-	(4)	(4)	41	-	-	-	-	-	-	-
50	Dividends, domestic corporations	1,280	-	(4)	-	(4)	(4)	26	116	139	193	104	11	-	681
51	Dividends, foreign corporations	516	-	(4)	-	(4)	(4)	5	-	-	-	60	-	-	451
52	Other receipts	5,053	-	(4)	-	(4)	(4)	544	100	827	1,212	40	110	209	1,825
53	Total compiled deductions	4,474,878	-	(4)	-	(4)	(4)	51,650	59,312	39,679	101,736	135,565	65,774	392,336	3,595,685
54	Cost of sales and operations	2,879,539	-	(4)	-	(4)	(4)	40,117	47,167	32,528	70,601	79,982	45,001	151,474	2,389,297
55	Compensation of officers	11,418	-	(4)	-	(4)	(4)	1,378	1,112	209	1,252	1,274	573	-	4,642
56	Rent paid on business property	4,801	-	(4)	-	(4)	(4)	356	176	133	199	743	262	439	2,212
57	Repairs	12,221	-	(4)	-	(4)	(4)	228	181	118	989	536	-	1,918	8,193
58	Bad debts	2,274	-	(4)	-	(4)	(4)	17	55	5	1,490	68	-	37	602
59	Interest paid	29,573	-	(4)	-	(4)	(4)	455	624	380	466	1,841	1,056	1,426	23,064
60	Taxes paid	1,000,205	-	(4)	-	(4)	(4)	3,297	2,947	2,381	12,559	20,329	9,774	179,861	765,423
61	Contributions or gifts	3,045	-	(4)	-	(4)	(4)	41	39	28	201	219	108	85	2,314
62	Amortization	126	-	(4)	-	(4)	(4)	3	-	-	-	1	-	-	122
63	Depreciation	39,759	-	(4)	-	(4)	(4)	838	577	220	1,742	2,580	1,347	3,107	28,678
64	Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-	-
65	Advertising	262,470	-	(4)	-	(4)	(4)	530	580	192	2,102	9,249	2,078	35,181	212,413
66	Amounts contributed under pension plans	37,915	-	(4)	-	(4)	(4)	216	142	635	751	1,242	696	2,793	31,440
67	Amounts contributed under other employee benefit plans.	7,972	-	(4)	-	(4)	(4)	48	104	83	119	317	-	688	6,613
68	Net loss, sales other than capital assets	222	-	(4)	-	(4)	(4)	2	1	-	27	-	-	-	192
69	Other deductions	183,338	-	(4)	-	(4)	(4)	4,124	5,607	2,767	9,238	17,184	4,879	15,327	120,480
70	Compiled net profit (less net loss) (39 less 53)	628,181	-	(4)	-	(4)	(4)	3,028	4,718	2,646	11,545	21,572	3,952	33,300	546,412
71	Net income (less deficit), total (70 less 43)	628,129	-	(4)	-	(4)	(4)	3,027	4,706	2,646	11,530	21,548	3,952	33,300	546,412
	Returns other than Form 1120-S:	628,129	-	(4)	-	(4)	(4)	3,027	4,706	2,646	11,530	21,548	3,952	33,300	546,412
72	Net income (less deficit) (71 less 79)	3,155	-	(4)	-	(4)	(4)	257	162	1,214	782	123	9	-	579
73	Statutory special deductions, total	2,075	-	(4)	-	(4)	(4)	235	63	1,096	628	34	-	-	-
74	Net operating loss carryforward	1,080	-	(4)	-	(4)	(4)	22	99	118	154	89	9	-	579
75	Dividends received deduction	624,991	-	(4)	-	(4)	(4)	2,791	4,544	1,432	10,744	21,425	3,943	33,300	545,833
76	Income subject to tax	324,492	-	(4)	-	(4)	(4)	1,364	2,302	705	5,554	11,068	2,042	17,280	283,781
77	Income tax	303,689	-	(4)	-	(4)	(4)	1,664	2,416	1,941	5,991	10,504	1,910	16,020	262,631
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77).	-	-	-	-	-	-	-	-	-	-	-	-	-	-
79	Form 1120-S net income (less deficit) (71 less 72)														
	Distributions to stockholders:	172,120	-	(4)	-	(4)	(4)	451	730	449	3,332	7,166	2,529	10,250	146,913
80	Cash and assets other than own stock	264	-	(4)	-	(4)	(4)	24	-	-	240	-	-	-	-
81	Corporation's own stock														

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	MANUFACTURING: TEXTILE MILL PRODUCTS														
1	Number of returns, total	6,306	168	1,597	874	2,091	528	556	240	123	68	38	14	6	3
2	Form 1120-S	552	(4)	159	138	209	(4)	5	-	-	-	-	-	-	-
								(Thousand dollars)							
3	Total assets	8,931,512	-	31,360	62,002	475,075	388,136	872,486	837,181	862,419	1,035,080	1,299,558	977,080	898,285	1,192,850
4	Cash	566,248	-	5,418	5,722	44,552	34,861	70,091	54,610	49,092	59,644	71,874	41,517	81,054	47,813
5	Notes and accounts receivable	1,866,736	-	7,343	18,183	138,451	91,352	187,150	175,744	177,440	211,666	244,554	190,874	140,256	283,723
6	Less: Reserve for bad debts	27,390	-	11	56	1,527	1,453	2,314	1,830	2,856	3,845	3,888	3,416	2,264	3,930
7	Inventories, total	2,632,540	-	5,008	14,962	118,469	135,138	272,703	242,171	258,008	300,650	407,743	296,427	243,749	337,512
8	Last-in, first-out	365,141	-	-	888	2,122	1,533	18,168	32,218	31,528	76,447	49,460	24,147	122,163	6,467
9	Other than last-in, first-out	1,142,663	-	3,055	9,374	59,972	60,985	149,806	122,743	164,222	126,382	176,929	100,492	61,691	107,012
10	Not stated	1,124,736	-	1,953	4,700	56,375	72,620	104,729	87,210	62,258	97,821	181,354	171,788	59,895	224,033
	Investments, Government obligations:														
11	States and possessions	30,388	-	-	-	1,231	58	2,227	2,494	5,304	1,334	2,085	479	15,176	-
12	United States obligations	149,164	-	207	83	3,237	3,014	13,904	22,070	13,476	14,751	21,955	6,231	50,236	-
13	Not stated	25,635	-	41	-	1,686	-	3,808	3,109	2,661	11,180	1,932	143	1,075	-
14	Other current assets, including short-term marketable investments.	91,963	-	721	766	6,374	6,103	13,215	8,852	9,209	11,095	11,819	7,681	3,579	12,549
15	Loans to stockholders	7,834	-	274	438	1,607	581	684	244	2,700	1,306	-	-	-	-
16	Mortgage and real estate loans	27,639	-	-	4	131	834	2,531	3,161	3,048	2,290	3,307	2,426	9,080	827
17	Other investments	733,898	-	277	1,336	24,104	19,318	51,849	62,782	63,019	103,089	120,878	76,469	74,252	136,525
18	Depreciable assets	5,458,443	-	25,883	43,737	268,378	190,805	508,624	506,554	543,829	604,798	788,370	677,265	606,403	693,797
19	Less: Accumulated amortization and depreciation	2,815,198	-	14,805	26,077	148,329	100,897	273,523	260,749	279,419	308,932	392,974	336,112	333,246	340,135
20	Depletable assets	752	-	103	-	-	-	175	32	-	442	-	-	-	-
21	Less: Accumulated depletion	376	-	83	-	-	-	69	25	-	199	-	-	-	-
22	Land	60,788	-	148	363	5,518	4,937	6,681	6,253	6,395	9,851	8,955	3,910	3,667	4,110
23	Intangible assets	6,884	-	5	19	349	15	1,282	74	237	1,357	133	318	325	2,770
24	Less: Accumulated amortization	2,137	-	2	-	87	3	199	41	101	526	26	16	235	901
25	Other assets	117,701	-	833	2,522	10,931	3,473	13,667	11,676	10,377	15,129	12,841	12,884	5,178	18,190
26	Total liabilities	8,931,512	-	31,360	62,002	475,075	388,136	872,486	837,181	862,419	1,035,080	1,299,558	977,080	898,285	1,192,850
27	Accounts payable	891,514	-	7,556	21,449	108,649	91,373	149,648	97,986	94,871	81,808	77,346	45,476	51,663	63,689
28	Deposits and withdrawable shares	1,578	-	-	-	166	-	761	224	427	-	-	-	-	-
29	Bonds, notes, mortgages payable maturing in less than one year.	503,921	-	3,021	5,549	31,250	30,448	65,250	54,877	63,251	80,083	103,398	29,868	29,342	7,584
30	Other current liabilities	495,309	-	4,054	4,917	37,057	23,608	53,327	46,501	40,621	53,728	64,941	37,038	41,479	88,038
31	Loans from stockholders	26,079	-	2,670	1,461	9,486	1,507	3,907	1,493	988	2,267	2,300	-	-	-
32	Bonds, notes, mortgages payable maturing in one year or more.	936,660	-	2,856	7,485	55,365	32,441	59,348	43,396	56,173	73,949	124,734	134,110	35,782	311,021
33	Other liabilities	144,206	-	1,569	1,981	11,046	1,521	12,960	17,354	10,467	14,112	20,488	18,936	16,946	16,826
34	Capital stock, preferred	239,686	-	-	124	7,268	7,464	24,763	24,160	30,464	25,181	45,806	24,411	50,045	-
35	Capital stock, common	1,513,240	-	14,063	19,733	107,917	79,589	159,442	144,861	151,914	170,150	189,248	183,279	177,631	115,413
36	Paid-in or capital surplus	469,244	-	1,215	2,671	12,228	7,531	28,234	22,764	40,846	49,710	79,466	69,827	46,552	108,200
37	Surplus reserves	77,802	-	189	2,237	2,351	253	3,508	10,518	13,917	20,694	18,128	2,661	423	2,923
38	Earned surplus and undivided profits	3,632,273	-	[5]5,833	[5]5,605	92,292	112,401	311,338	373,047	358,480	463,398	573,703	431,474	448,422	479,156
39	Total compiled receipts	13,762,421	51,815	125,475	221,967	1,147,853	904,997	1,728,594	1,422,176	1,336,136	1,417,122	1,801,107	1,161,782	937,275	1,506,122
40	Business receipts	13,578,868	49,981	124,432	221,530	1,133,872	894,595	1,709,252	1,403,105	1,317,058	1,391,099	1,780,395	1,145,205	921,241	1,487,103
	Interest on Government obligations (less amortizable bond premium):														
41	Wholly taxable	4,844	-	-	-	74	59	426	485	379	448	754	214	2,003	2
42	Subject to surtax only	27	-	-	-	-	-	8	1	-	18	-	-	-	-
43	Wholly tax-exempt	1,009	-	-	-	20	-	99	113	253	53	66	23	381	1
44	Other interest	20,115	39	-	-	879	427	1,275	1,508	1,824	2,735	2,395	3,188	2,615	3,230
45	Rents	19,860	13	220	116	2,828	1,356	2,104	1,728	1,666	1,541	1,213	1,058	1,720	4,297
46	Royalties	17,887	-	-	-	-	-	416	217	1,583	11,076	795	1,666	1,339	795
47	Net short-term capital gain reduced by net long-term capital loss.	169	-	-	-	58	-	22	41	-	-	4	3	41	-
48	Net long-term capital gain reduced by net short-term capital loss.	27,597	108	281	10	1,356	758	2,962	3,697	2,915	2,019	4,976	5,575	2,033	907
49	Net gain, sales other than capital assets	529	124	-	83	41	-	122	31	21	91	-	16	-	-
50	Dividends, domestic corporations	11,279	17	-	21	230	68	1,231	1,361	1,308	1,904	920	798	2,644	777
51	Dividends, foreign corporations	4,455	1,000	-	-	-	-	30	52	959	550	845	765	3	251
52	Other receipts	75,782	533	542	207	8,495	7,734	10,647	9,837	8,170	5,588	8,744	3,271	3,255	8,729

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		(Thousand dollars)													
	MANUFACTURING: TEXTILE MILL PRODUCTS—Continued														
53	Total compiled deductions	13,223,320	47,434	126,117	219,278	1,132,933	884,310	1,690,870	1,367,904	1,287,536	1,360,230	1,701,236	1,108,911	849,405	1,447,156
54	Cost of sales and operations	10,904,124	35,969	92,822	170,368	910,107	748,002	1,422,962	1,148,373	1,068,650	1,109,181	1,405,555	886,864	707,106	1,198,165
55	Compensation of officers	185,033	1,230	9,548	11,910	44,218	16,651	29,528	19,228	14,287	12,848	11,507	6,648	3,026	4,404
56	Rent paid on business property	85,783	614	3,503	4,377	14,486	5,708	8,374	5,021	4,739	6,489	10,721	6,773	1,298	13,680
57	Repairs	122,972	87	794	567	4,616	2,957	8,579	8,026	8,987	12,698	23,296	15,369	20,730	16,266
58	Bad debts	14,217	36	87	223	1,256	1,017	1,628	1,745	1,517	1,325	1,367	1,050	163	2,803
59	Interest paid	88,914	245	688	950	5,722	5,619	9,832	7,776	6,663	7,822	13,571	7,652	4,055	18,319
60	Taxes paid	246,452	942	3,137	4,126	21,346	15,046	27,435	23,689	24,970	27,750	32,817	20,168	17,679	27,347
61	Contributions or gifts	10,267	61	42	23	549	295	1,029	1,415	1,133	1,351	1,698	1,219	573	879
62	Amortization	3,728	-	21	9	91	110	129	21	409	179	27	11	2,226	495
63	Depreciation	350,300	1,203	2,789	3,880	21,276	14,083	32,128	32,480	33,987	39,246	50,488	38,289	34,198	46,253
64	Depletion	386	-	-	124	-	-	61	-	-	68	125	-	-	8
65	Advertising	86,940	498	130	463	1,982	1,581	5,809	5,446	6,605	11,196	19,174	17,677	7,685	8,694
66	Amounts contributed under pension plans	43,112	137	-	43	2,058	927	3,862	3,763	4,587	5,727	9,182	5,063	3,105	4,658
67	Amounts contributed under other employee benefit plans.	32,695	41	146	938	4,224	2,614	4,564	3,151	4,155	3,272	3,581	2,395	1,603	2,011
68	Net loss, sales other than capital assets	27,416	148	5	94	175	66	3,557	853	601	10,403	1,542	631	5	9,336
69	Other deductions	1,020,981	6,223	12,405	21,183	100,827	69,634	131,393	106,917	106,246	110,675	116,585	99,102	45,953	93,838
70	Compiled net profit (less net loss) (39 less 53)	539,101	4,381	[2]642	2,689	14,920	20,687	37,724	54,272	48,600	56,892	99,871	52,871	87,870	58,966
71	Net income (less deficit), total (70 less 43)	538,092	4,381	[2]642	2,689	14,900	20,687	37,625	54,159	48,347	56,839	99,805	52,848	87,489	58,965
	Returns other than Form 1120-S:														
72	Net income (less deficit) (71 less 79)	532,815	2,987	[2]516	2,050	11,991	20,525	37,326	54,159	48,347	56,839	99,805	52,848	87,489	58,965
73	Statutory special deductions, total	35,471	1,045	663	1,951	3,411	3,262	4,936	3,582	3,202	4,465	3,610	679	2,768	1,897
74	Net operating loss carryforward	25,994	1,030	663	1,930	3,234	3,213	3,942	2,449	2,102	2,846	2,828	-	521	1,236
75	Dividends received deduction	9,477	15	-	21	177	49	994	1,133	1,100	1,619	782	679	2,247	661
76	Income subject to tax	570,833	2,497	1,692	2,385	24,574	20,170	51,080	58,299	53,348	62,987	99,351	52,660	84,722	57,068
77	Income tax	281,721	1,237	502	712	9,380	8,958	24,344	28,798	26,661	32,089	50,313	25,840	43,473	29,414
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77)	257,380	3,144	[3]1,144	1,977	5,540	11,729	13,380	25,474	21,939	24,803	49,558	27,031	44,397	29,552
79	Form 1120-S net income (less deficit) (71 less 72)	5,277	[4]	[2]126	639	2,909	[4]	299	-	-	-	-	-	-	-
	Distributions to stockholders:														
80	Cash and assets other than own stock	135,218	2,236	125	448	3,015	1,386	6,958	7,818	9,103	14,412	18,756	20,645	24,307	26,009
81	Corporation's own stock	11,881	-	-	351	746	1,841	3,211	1,991	635	1,993	1,113	-	-	-
	MANUFACTURING: APPAREL AND OTHER FINISHED PRODUCTS MADE FROM FABRICS AND SIMILAR MATERIALS														
1	Number of returns, total	16,992	432	6,989	2,398	5,076	1,254	577	170	53	34	6	3	-	-
2	Form 1120-S	2,334	58	978	420	761	86	30	1	-	-	-	-	-	-
		(Thousand dollars)													
3	Total assets	5,068,316	-	140,466	165,859	1,137,866	864,235	872,793	597,523	367,162	546,327	182,667	193,418	-	-
4	Cash	454,593	-	22,289	24,915	121,662	76,333	85,061	48,182	27,468	32,543	8,565	7,575	-	-
5	Notes and accounts receivable	1,667,163	-	45,071	56,925	440,523	304,585	285,606	173,167	124,888	155,504	43,050	37,844	-	-
6	Less: Reserve for bad debts	29,440	-	339	869	6,138	4,416	4,658	3,611	3,377	4,017	1,397	618	-	-
7	Inventories, total	1,743,451	-	21,652	36,484	356,787	303,537	335,212	234,106	131,594	208,981	65,080	50,018	-	-
8	Last-in, first-out	48,493	-	1,066	310	3,619	-	4,773	7,319	7,867	3,888	19,651	-	-	-
9	Other than last-in, first-out	902,074	-	12,767	18,754	178,972	165,991	171,974	128,327	74,668	129,136	12,929	8,556	-	-
10	Not stated	792,884	-	7,819	17,420	174,196	137,546	158,465	98,460	49,059	75,957	32,500	41,462	-	-
	Investments, Government obligations:														
11	States and possessions	9,721	-	41	-	1,973	1,599	1,142	4,369	295	302	-	-	-	-
12	United States obligations	32,835	-	41	517	4,150	5,208	10,828	5,306	5,117	820	801	47	-	-
13	Not stated	3,620	-	167	37	756	630	673	1,357	-	-	-	-	-	-
14	Other current assets, including short-term marketable investments.	79,872	-	2,916	1,928	16,922	11,627	10,457	9,121	12,204	9,783	3,392	1,522	-	-
15	Loans to stockholders	15,645	-	1,351	2,322	3,552	3,865	837	1,357	59	2,302	-	-	-	-
16	Mortgage and real estate loans	4,008	-	-	-	1,071	553	1,135	908	55	218	68	-	-	-
17	Other investments	414,618	-	4,886	6,292	46,150	63,734	54,434	56,994	35,059	55,250	31,971	59,848	-	-
18	Depreciable assets	1,108,356	-	75,642	62,214	258,636	156,256	153,414	104,608	63,406	121,061	44,465	68,654	-	-
19	Less: Accumulated amortization and depreciation	580,235	-	42,469	30,513	142,817	78,653	84,123	54,771	35,365	57,421	18,686	35,417	-	-
20	Depletable assets	1,357	-	186	-	46	-	120	18	-	860	127	-	-	-
21	Less: Accumulated depletion	537	-	30	-	24	-	7	-	-	456	20	-	-	-
22	Land	27,769	-	330	1,100	3,810	3,046	6,368	3,915	1,764	4,097	1,649	1,690	-	-
23	Intangible assets	5,588	-	225	165	283	321	1,062	203	4	3,325	-	-	-	-
24	Less: Accumulated amortization	886	-	80	65	81	61	136	61	1	401	-	-	-	-
25	Other assets	110,818	-	8,587	4,407	30,605	16,071	15,368	12,355	3,992	13,576	3,602	2,255	-	-

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	MANUFACTURING: APPAREL AND OTHER FINISHED PRODUCTS MADE FROM FABRICS AND SIMILAR MATERIALS—Continued	(Thousand dollars)													
26	Total liabilities	5,068,316	-	140,466	165,859	1,137,866	864,235	872,793	597,523	367,162	546,327	182,667	193,418	-	-
27	Accounts payable	1,170,824	-	31,505	41,588	339,386	260,680	212,516	127,719	54,672	70,196	22,615	9,947	-	-
28	Deposits and withdrawable shares	528	-	289	-	184	10	40	5	-	-	-	-	-	-
29	Bonds, notes, mortgages payable maturing in less than one year.	498,727	-	18,558	17,725	115,126	79,173	85,156	60,347	38,222	62,077	12,570	9,773	-	-
30	Other current liabilities	419,401	-	27,026	17,615	107,044	76,382	68,626	42,305	25,911	33,720	11,170	9,602	-	-
31	Loans from stockholders	52,642	-	8,185	4,527	23,257	9,031	6,272	511	378	481	-	-	-	-
32	Bonds, notes, mortgages payable maturing in one year or more.	358,284	-	15,088	11,943	55,424	52,491	43,887	29,389	25,854	69,810	34,247	20,151	-	-
33	Other liabilities	115,799	-	7,243	4,911	20,470	25,113	15,053	10,149	14,771	13,028	4,145	916	-	-
34	Capital stock, preferred	142,274	-	6,195	1,014	21,218	26,972	30,524	20,222	9,360	19,913	3,194	3,662	-	-
35	Capital stock, common	872,412	-	56,793	50,886	232,572	124,814	129,041	87,733	51,600	76,920	33,411	28,642	-	-
36	Paid-in or capital surplus	200,770	-	6,096	4,290	19,607	23,298	22,125	20,468	11,114	62,193	14,918	16,661	-	-
37	Surplus reserves	19,660	-	1,095	207	1,698	936	2,635	2,784	1,891	7,606	280	528	-	-
38	Earned surplus and undivided profits	1,216,995	-	[1]37,607	11,153	201,880	185,335	256,918	195,891	133,389	130,383	46,117	93,536	-	-
39	Total compiled receipts	12,986,740	73,187	739,025	600,070	3,608,309	2,388,417	2,179,104	1,237,221	734,229	887,167	271,486	268,525	-	-
40	Business receipts	12,894,763	72,196	735,849	598,606	3,592,334	2,379,700	2,162,682	1,225,123	725,657	875,820	268,632	258,164	-	-
	Interest on Government obligations (less amortizable bond premium):														
41	Wholly taxable	805	10	-	1	121	161	229	200	44	17	2	20	-	-
42	Subject to surtax only	12	1	-	-	5	-	5	1	-	-	-	-	-	-
43	Wholly tax-exempt	979	112	-	-	30	48	414	292	76	7	-	-	-	-
44	Other interest	6,478	19	66	51	714	926	866	650	552	1,624	222	788	-	-
45	Rents	6,914	10	229	210	905	590	1,912	1,613	448	587	395	15	-	-
46	Royalties	10,617	38	-	-	14	204	498	314	243	1,808	366	7,132	-	-
47	Net short-term capital gain reduced by net long-term capital loss.	436	26	-	103	189	-	23	21	-	48	26	-	-	-
48	Net long-term capital gain reduced by net short-term capital loss.	6,424	234	955	150	1,160	410	1,257	1,460	228	266	19	285	-	-
49	Net gain, sales other than capital assets	412	-	21	157	196	-	17	11	1	9	-	-	-	-
50	Dividends, domestic corporations	4,911	384	45	32	280	535	354	1,134	597	1,526	22	2	-	-
51	Dividends, foreign corporations	1,076	1	-	-	-	-	41	87	4	57	-	886	-	-
52	Other receipts	52,913	156	1,860	760	12,361	5,843	10,806	6,315	6,379	5,398	1,802	1,233	-	-
53	Total compiled deductions	12,677,166	72,434	746,241	596,142	3,556,240	2,335,293	2,111,605	1,189,834	699,330	856,925	260,092	253,030	-	-
54	Cost of sales and operations	10,083,521	58,448	558,064	450,678	2,811,755	1,894,971	1,712,237	976,392	561,322	667,527	186,490	205,637	-	-
55	Compensation of officers	341,250	1,339	50,750	31,118	120,923	54,558	41,867	18,389	9,622	9,268	2,131	1,285	-	-
56	Rent paid on business property	135,914	597	21,472	10,761	43,662	18,967	15,174	8,854	4,019	7,839	3,207	1,362	-	-
57	Repairs	22,042	233	2,630	1,211	6,096	2,992	2,555	1,770	1,548	2,053	661	293	-	-
58	Bad debts	20,542	401	1,040	1,596	5,302	3,910	2,714	1,443	1,393	1,331	637	775	-	-
59	Interest paid	61,624	519	1,507	2,163	13,832	10,028	10,112	6,793	4,628	8,824	1,888	1,330	-	-
60	Taxes paid	223,938	1,449	22,403	14,036	68,739	36,249	29,326	16,211	11,387	14,312	4,639	5,187	-	-
61	Contributions or gifts	7,580	9	70	71	1,232	1,263	1,778	1,130	754	777	263	233	-	-
62	Amortization	452	11	9	24	111	140	104	33	3	8	4	5	-	-
63	Depreciation	88,103	563	7,142	5,805	22,823	13,025	11,091	7,794	4,353	8,764	2,979	3,764	-	-
64	Depletion	209	-	2	-	48	-	12	3	-	144	-	-	-	-
65	Advertising	118,576	1,013	1,640	1,866	16,279	18,879	20,745	12,729	11,614	19,697	7,216	6,898	-	-
66	Amounts contributed under pension plans	32,481	95	416	5	6,622	6,780	6,516	3,679	3,174	3,333	1,257	604	-	-
67	Amounts contributed under other employee benefit plans.	78,125	366	6,877	4,626	26,943	12,926	11,083	4,439	4,676	4,955	223	1,011	-	-
68	Net loss, sales other than capital assets	2,529	46	303	4	187	97	187	862	199	537	103	4	-	-
69	Other deductions	1,460,280	7,345	71,916	72,178	411,686	260,508	246,104	129,313	80,638	107,556	48,394	24,642	-	-
70	Compiled net profit (less net loss) (39 less 53)	309,574	753	[2]7,216	3,928	52,069	53,124	67,499	47,387	34,899	30,242	11,394	15,495	-	-
71	Net income (less deficit), total (70 less 43)	308,595	641	[2]7,216	3,928	52,039	53,076	67,085	47,095	34,823	30,235	11,394	15,495	-	-
	Returns other than Form 1120-S:														
72	Net income (less deficit) (71 less 79)	288,727	1,009	[2]8,030	4,298	43,106	47,616	61,615	47,166	34,823	30,235	11,394	15,495	-	-
73	Statutory special deductions, total	23,498	411	2,290	2,289	7,805	2,225	1,566	2,673	977	3,228	33	1	-	-
74	Net operating loss carryforward	19,448	84	2,290	2,268	7,597	1,779	1,302	1,708	470	1,935	15	-	-	-
75	Dividends received deduction	4,050	327	-	21	208	446	264	965	507	1,293	18	1	-	-
76	Income subject to tax	355,419	2,738	5,718	9,191	59,898	56,537	66,803	48,880	37,228	38,097	14,835	15,494	-	-
77	Income tax	163,484	1,159	1,651	2,828	21,941	24,913	32,335	24,321	19,064	19,621	7,688	7,963	-	-
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77).	146,090	[3]406	[3]8,867	1,100	30,128	28,211	35,164	23,066	15,835	10,621	3,706	7,532	-	-
79	Form 1120-S net income (less deficit) (71 less 72)	19,868	[2]368	814	[2]370	8,933	5,460	5,470	[2]71	-	-	-	-	-	-
	Distributions to stockholders:														
80	Cash and assets other than own stock	55,000	5,061	1,123	601	5,207	5,806	9,305	3,567	4,844	11,505	2,274	5,707	-	-
81	Corporation's own stock	23,126	725	-	-	3,859	1,341	4,184	4,416	2,187	3,980	2,434	-	-	-

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	MANUFACTURING: LUMBER AND WOOD PRODUCTS, EXCEPT FURNITURE														
1	Number of returns, total	8,551	187	2,509	1,471	2,930	797	416	139	57	24	11	4	4	2
2	Form 1120-S	866	(4)	222	236	339	24	19	3	2	-	-	-	-	-
		(Thousand dollars)													
3	Total assets	5,582,697	-	57,461	105,577	666,013	552,377	626,667	460,288	386,359	339,488	385,193	288,533	662,805	1,051,936
4	Cash	353,347	-	5,628	11,412	45,993	37,620	45,465	25,463	30,119	22,326	22,219	9,738	33,461	63,903
5	Notes and accounts receivable	950,046	-	14,461	25,868	155,782	132,495	119,011	86,819	61,753	41,492	47,748	30,951	131,020	102,646
6	Less: Reserve for bad debts	18,185	-	340	356	2,500	2,908	2,485	1,492	1,374	1,075	866	1,099	2,072	1,618
7	Inventories, total	1,123,374	-	11,505	22,444	183,949	150,025	173,980	117,717	85,602	41,675	61,531	48,103	103,588	123,255
8	Last-in, first-out	64,610	-	430	1,483	3,800	8,784	8,758	8,617	6,040	4,058	22,640	-	-	-
9	Other than last-in, first-out	397,530	-	4,542	9,597	97,907	70,731	90,437	58,525	35,706	4,638	19,093	6,354	-	-
10	Not stated	661,234	-	6,533	11,364	82,242	70,510	74,785	50,575	43,856	32,979	19,798	41,749	103,588	123,255
	Investments, Government obligations:														
11	States and possessions	11,501	-	-	-	1,822	1,638	1,043	156	1,817	4,375	650	-	-	-
12	United States obligations	94,443	-	21	-	2,730	4,790	11,194	10,275	10,627	21,718	12,329	-	11,556	9,203
13	Not stated	2,211	-	88	-	-	78	506	-	1,539	-	-	-	-	-
14	Other current assets, including short-term marketable investments.	72,503	-	808	1,719	9,649	7,788	10,600	10,631	5,208	3,897	6,061	1,308	3,046	11,788
15	Loans to stockholders	6,608	-	197	315	960	3,660	729	651	96	-	-	-	-	-
16	Mortgage and real estate loans	14,842	-	-	-	642	460	2,866	765	2,574	536	1,869	800	4,330	-
17	Other investments	498,340	-	1,989	3,795	21,703	21,785	48,953	47,827	34,052	39,494	47,839	33,090	41,966	155,847
18	Depreciable assets	3,125,214	-	38,140	81,160	412,264	291,184	328,602	233,187	188,491	159,092	220,617	158,009	280,621	733,847
19	Less: Accumulated amortization and depreciation	1,595,052	-	20,051	49,731	219,046	151,650	184,907	131,932	104,168	85,929	105,774	58,446	109,429	373,989
20	Depletable assets	622,659	-	398	650	6,950	39,674	36,947	36,885	43,105	90,560	61,837	50,772	147,711	107,170
21	Less: Accumulated depletion	53,411	-	83	95	933	17,422	8,142	8,727	4,370	13,436	203	-	-	-
22	Land	218,983	-	1,355	4,044	24,510	16,034	19,107	13,541	13,580	4,970	5,600	1,713	2,978	111,551
23	Intangible assets	3,419	-	92	98	827	34	1,319	798	248	3	-	-	-	-
24	Less: Accumulated amortization	1,119	-	14	5	245	14	709	130	-	2	-	-	-	-
25	Other assets	152,974	-	3,267	4,259	20,956	17,106	22,588	17,854	17,460	9,792	3,736	13,594	14,029	8,333
26	Total liabilities	5,582,697	-	57,461	105,577	666,013	552,377	626,667	460,288	386,359	339,488	385,193	288,533	662,805	1,051,936
27	Accounts payable	451,197	-	14,878	20,463	109,909	77,929	68,557	36,473	31,741	12,618	13,209	17,160	17,069	31,191
28	Deposits and withdrawable shares	5,368	-	19	1,075	941	-	3,024	283	-	26	-	-	-	-
29	Bonds, notes, mortgages payable maturing in less than one year.	400,622	-	11,181	13,503	90,718	65,750	68,761	42,649	21,992	5,947	6,964	10,020	49,289	13,848
30	Other current liabilities	247,305	-	4,470	4,882	40,012	36,737	33,345	20,960	14,731	11,577	7,018	9,311	25,723	38,539
31	Loans from stockholders	43,459	-	2,663	3,040	17,774	5,708	6,908	7,350	-	16	-	-	-	-
32	Bonds, notes, mortgages payable maturing in one year or more.	901,253	-	8,964	17,547	89,488	86,653	73,773	62,853	39,644	32,365	43,163	122,146	179,132	145,525
33	Other liabilities	129,535	-	1,827	4,374	17,763	20,626	24,377	10,925	15,520	6,637	12,545	1,384	12,829	728
34	Capital stock, preferred	75,670	-	-	1,720	6,965	4,657	16,437	9,308	9,716	4,370	8,467	-	3,666	10,364
35	Capital stock, common	1,090,989	-	30,497	39,058	165,302	111,335	107,755	79,951	51,158	62,530	82,870	27,149	62,617	270,767
36	Paid-in or capital surplus	547,637	-	1,145	3,770	14,341	6,331	19,951	25,267	21,381	46,799	40,973	34,013	145,903	187,763
37	Surplus reserves	42,814	-	292	806	1,565	6,080	3,851	7,573	7,468	3,662	8,713	346	2,458	-
38	Earned surplus and undivided profits	1,646,848	-	[1]18,475	[1]4,661	111,235	130,571	199,928	156,696	173,008	152,941	161,271	67,004	164,119	353,211
39	Total compiled receipts	7,250,205	47,191	171,055	260,337	1,423,042	1,171,956	995,446	624,169	450,277	294,860	323,540	217,099	522,136	749,097
40	Business receipts	6,969,724	44,021	169,805	257,514	1,405,931	1,149,119	970,232	601,999	428,734	272,271	293,373	206,857	495,228	674,640
	Interest on Government obligations (less amortizable bond premium):														
41	Wholly taxable	3,254	9	-	26	87	73	301	272	318	636	424	7	46	1,055
42	Subject to surtax only	10	-	-	-	10	-	-	-	-	-	-	-	-	-
43	Wholly tax-exempt	828	-	-	-	39	-	110	18	154	239	19	-	96	153
44	Other interest	12,509	133	43	141	884	837	1,427	1,431	735	569	1,528	498	3,152	1,131
45	Rents	16,986	77	107	200	2,557	2,731	2,909	1,189	672	1,751	1,545	379	977	1,892
46	Royalties	3,463	-	-	-	223	58	237	110	2,218	152	250	58	13	144
47	Net short-term capital gain reduced by net long-term capital loss.	320	-	-	83	71	10	57	15	2	31	4	9	-	38
48	Net long-term capital gain reduced by net short-term capital loss.	177,689	2,541	479	791	4,924	8,247	9,009	11,198	11,625	16,319	22,254	6,165	17,058	67,079
49	Net gain, sales other than capital assets	1,379	19	42	31	318	7	112	114	449	1	286	-	-	-
50	Dividends, domestic corporations	6,013	-	-	21	9	59	779	1,055	1,295	801	998	261	225	510
51	Dividends, foreign corporations	412	-	-	-	-	-	65	8	4	21	-	-	-	314
52	Other receipts	57,618	391	579	1,530	7,989	10,815	10,208	6,760	4,071	2,069	2,859	2,865	5,341	2,141

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		(Thousand dollars)													
	MANUFACTURING: LUMBER AND WOOD PRODUCTS, EXCEPT FURNITURE—Continued														
53	Total compiled deductions	7,057,216	47,342	176,899	261,649	1,411,235	1,160,150	977,915	613,025	433,097	270,267	299,160	217,630	504,996	683,851
54	Cost of sales and operations	5,388,314	33,811	125,353	191,758	1,094,751	940,567	789,368	488,179	331,398	191,186	218,394	161,831	375,075	446,643
55	Compensation of officers	145,710	586	12,246	14,913	53,923	24,094	18,034	8,180	4,748	2,603	2,536	1,175	1,875	797
56	Rent paid on business property	40,310	97	3,500	4,009	8,104	6,005	3,535	1,880	1,945	539	891	3,292	3,195	3,318
57	Repairs	53,502	727	1,320	2,057	9,247	5,450	5,340	3,179	3,032	3,600	3,297	3,479	4,744	8,030
58	Bad debts	14,394	89	450	446	2,748	2,004	2,296	1,908	1,247	431	529	442	1,378	426
59	Interest paid	71,315	1,209	951	1,684	11,734	9,132	8,085	5,957	3,802	1,620	2,646	6,265	10,408	7,822
60	Taxes paid	155,350	1,190	4,006	6,226	25,873	18,164	19,123	12,598	9,979	7,569	8,537	3,051	11,196	27,838
61	Contributions or gifts	2,591	9	-	7	366	323	392	272	300	371	153	85	49	264
62	Amortization	2,962	3	45	5	1,133	138	261	562	136	47	627	-	5	-
63	Depreciation	209,179	1,961	4,063	6,817	35,236	22,885	24,661	16,082	12,858	9,580	10,839	6,353	15,246	42,598
64	Depletion	199,403	1,740	36	-	2,023	5,397	10,279	11,826	15,646	22,483	16,911	7,777	28,681	76,604
65	Advertising	31,713	53	405	984	4,875	2,883	2,587	3,424	2,659	1,635	1,410	1,789	5,479	3,530
66	Amounts contributed under pension plans	19,270	47	42	124	1,789	1,664	2,001	1,366	1,178	1,457	1,348	286	826	7,142
67	Amounts contributed under other employee benefit plans.	15,499	23	559	583	3,272	2,659	2,271	1,491	2,339	1,891	383	1	15	12
68	Net loss, sales other than capital assets	4,713	610	713	29	236	856	967	443	291	566	-	-	-	2
69	Other deductions	702,991	5,187	23,210	32,007	155,925	117,929	88,715	55,678	41,539	24,689	30,659	21,804	46,824	58,825
70	Compiled net profit (less net loss) (39 less 53)	192,989	[2]151	[2]5,844	[2]1,312	11,807	11,806	17,531	11,144	17,180	24,593	24,380	[2]531	17,140	65,246
71	Net income (less deficit), total (70 less 43)	192,161	[2]151	[2]5,844	[2]1,312	11,768	11,806	17,421	11,126	17,026	24,354	24,361	[2]531	17,044	65,093
	Returns other than Form 1120-S:														
72	Net income (less deficit) (71 less 79)	187,465	[2]48	[2]5,779	[2]2,831	9,598	13,585	16,274	10,536	15,809	24,354	24,361	[2]531	17,044	65,093
73	Statutory special deductions, total	19,847	-	575	849	5,680	1,380	2,575	1,567	2,175	699	2,640	222	337	1,148
74	Net operating loss carryforward	15,444	-	575	849	5,677	1,341	2,048	1,038	1,131	-	1,923	-	147	715
75	Dividends received deduction	4,403	-	-	-	3	39	527	529	1,044	699	717	222	190	433
76	Income subject to tax	265,800	2,235	1,589	2,865	28,327	29,022	28,666	18,907	16,103	27,124	22,152	4,592	17,139	67,079
77	Income tax	90,724	685	448	854	9,871	11,930	12,971	8,115	6,399	9,913	7,299	1,154	4,315	16,770
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77).	102,265	[3]836	[3]6,292	[3]2,166	1,936	[3]124	4,560	3,029	10,781	14,680	17,081	[3]1,685	12,825	48,476
79	Form 1120-S net income (less deficit) (71 less 72)	4,696	([4])	[2]65	1,519	2,170	[2]1,779	1,147	590	1,217	-	-	-	-	-
	Distributions to stockholders:														
80	Cash and assets other than own stock	99,036	2,697	170	323	4,681	2,357	4,937	4,164	5,779	8,315	6,936	6,496	9,332	42,849
81	Corporation's own stock	22,958	-	-	1,870	20	1,017	1,528	785	-	-	2,688	-	-	15,050
	MANUFACTURING: FURNITURE AND FIXTURES														
1	Number of returns, total	5,818	44	1,980	835	2,045	473	282	102	32	16	8	1	-	-
2	Form 1120-S	542	-	181	152	184	([4])	4	-	-	-	-	-	-	-
		(Thousand dollars)													
3	Total assets	2,549,441	-	41,528	61,547	488,564	338,985	433,299	347,829	233,319	265,313	264,052	75,005	-	-
4	Cash	212,923	-	3,467	4,340	44,460	26,459	36,442	25,685	14,135	27,484	23,898	6,553	-	-
5	Notes and accounts receivable	656,338	-	12,715	20,944	143,927	89,840	111,743	93,847	58,404	54,797	60,564	9,557	-	-
6	Less: Reserve for bad debts	14,568	-	230	325	3,299	1,515	2,979	2,121	1,238	568	1,821	472	-	-
7	Inventories, total	740,172	-	12,246	19,417	153,663	99,885	136,337	105,792	66,788	62,504	62,342	21,198	-	-
8	Last-in, first-out	33,914	-	413	597	1,502	-	7,567	1,191	2,080	9,174	11,390	-	-	-
9	Other than last-in, first-out	415,715	-	5,568	9,106	84,180	52,716	79,834	56,846	30,665	42,094	33,508	21,198	-	-
10	Not stated	290,543	-	6,265	9,714	67,981	47,169	48,936	47,755	34,043	11,236	17,444	-	-	-
	Investments, Government obligations:														
11	States and possessions	13,004	-	-	-	2,025	339	1,508	1,016	-	4,762	3,354	-	-	-
12	United States obligations	58,364	-	279	-	1,893	965	9,029	6,505	3,970	10,695	22,037	2,991	-	-
13	Not stated	10,176	-	186	-	1,056	10	1,560	853	2,043	4,468	-	-	-	-
14	Other current assets, including short-term marketable investments.	35,919	-	658	1,470	8,359	3,825	7,974	4,507	3,474	3,383	1,753	516	-	-
15	Loans to stockholders	3,328	-	246	159	1,406	199	278	890	150	-	-	-	-	-
16	Mortgage and real estate loans	4,774	-	-	104	2,578	-	1,338	109	645	-	-	-	-	-
17	Other investments	161,521	-	610	342	21,738	26,589	27,789	28,520	15,308	13,965	20,076	6,584	-	-
18	Depreciable assets	1,109,463	-	16,855	24,751	196,319	157,254	185,618	142,311	111,542	109,395	123,703	41,715	-	-
19	Less: Accumulated amortization and depreciation	542,767	-	9,032	12,560	105,353	78,937	97,669	72,435	47,147	47,112	55,976	16,546	-	-
20	Depletable assets	14,010	-	-	5	417	48	339	763	594	11,844	-	-	-	-
21	Less: Accumulated depletion	5,280	-	-	2	-	-	160	52	-	5,066	-	-	-	-
22	Land	39,969	-	284	1,226	5,508	7,860	5,569	5,091	2,735	6,385	2,812	2,499	-	-
23	Intangible assets	2,710	-	5	105	696	582	628	153	18	2	521	-	-	-
24	Less: Accumulated amortization	981	-	2	42	366	58	223	42	6	-	242	-	-	-
25	Other assets	50,366	-	3,241	1,613	13,537	5,640	8,178	6,437	1,904	8,375	1,031	410	-	-

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 unuer $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		(Thousand dollars)													
	MANUFACTURING: FURNITURE AND FIXTURES--Continued														
26	Total liabilities	2,549,441	-	41,528	61,547	488,564	338,985	433,299	347,829	233,319	265,313	264,052	75,005	-	-
27	Accounts payable	339,029	-	13,361	25,350	97,468	60,787	54,815	32,416	19,736	18,942	13,589	2,565	-	-
28	Deposits and withdrawable shares	731	-	62	124	357	-	140	48	-	-	-	-	-	-
29	Bonds, notes, mortgages payable maturing in less than one year.	163,064	-	6,575	8,253	38,731	32,663	30,742	18,743	11,047	14,331	1,279	700	-	-
30	Other current liabilities	181,771	-	4,735	5,356	35,637	25,844	36,514	32,429	16,268	12,502	9,986	2,500	-	-
31	Loans from stockholders	27,494	-	1,841	2,468	11,667	7,220	3,468	373	457	-	-	-	-	-
32	Bonds, notes, mortgages payable maturing in one year or more.	217,813	-	4,980	6,539	56,200	26,127	35,835	21,708	34,742	8,173	10,159	13,350	-	-
33	Other liabilities	70,591	-	1,528	823	13,437	13,997	8,535	9,052	3,980	7,436	9,945	1,858	-	-
34	Capital stock, preferred	55,886	-	940	-	8,601	8,605	9,867	12,330	1,910	10,978	2,655	-	-	-
35	Capital stock, common	480,190	-	18,714	17,240	109,731	54,175	74,956	59,325	49,086	50,646	39,646	6,671	-	-
36	Paid-in or capital surplus	96,064	-	2,801	2,490	11,222	6,139	14,656	13,832	6,797	10,791	18,713	8,623	-	-
37	Surplus reserves	23,545	-	336	3,679	1,494	-	6,178	5,734	1,751	3,030	1,343	-	-	-
38	Earned surplus and undivided profits	893,263	-	[1]14,345	[1]10,775	104,019	103,428	157,593	141,839	87,545	128,484	156,737	38,738	-	-
39	Total compiled receipts	5,008,230	13,965	142,835	185,841	1,219,814	752,639	870,629	614,670	409,400	356,826	337,998	103,613	-	-
40	Business receipts	4,954,643	13,910	141,908	185,322	1,206,393	746,282	860,681	606,418	403,593	353,317	335,192	101,627	-	-
	Interest on Government obligations (less amortizable bond premium):														
41	Wholly taxable	1,353	-	-	-	92	10	190	184	158	305	392	22	-	-
42	Subject to surtax only	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	Wholly tax-exempt	408	-	-	-	10	10	53	33	27	172	103	-	-	-
44	Other interest	3,747	-	-	63	828	559	556	498	493	428	319	3	-	-
45	Rents	3,330	19	40	19	1,019	625	618	550	191	100	102	47	-	-
46	Royalties	906	-	36	-	58	97	119	263	195	76	60	2	-	-
47	Net short-term capital gain reduced by net long-term capital loss.	136	-	-	83	10	-	1	-	38	4	-	-	-	-
48	Net long-term capital gain reduced by net short-term capital loss.	9,911	-	68	11	3,701	624	1,131	1,207	1,475	1,079	154	461	-	-
49	Net gain, sales other than capital assets	1,339	-	1	1	1,236	-	19	16	60	-	6	-	-	-
50	Dividends, domestic corporations	1,314	-	-	-	41	87	358	428	82	235	33	50	-	-
51	Dividends, foreign corporations	1,191	-	-	-	-	-	1	7	-	12	200	971	-	-
52	Other receipts	29,952	36	782	342	6,426	4,345	6,902	5,066	3,088	1,098	1,437	430	-	-
53	Total compiled deductions	4,831,456	13,691	147,992	186,974	1,206,964	738,193	836,285	580,261	388,350	324,047	309,883	98,816	-	-
54	Cost of sales and operations	3,636,485	10,730	102,230	127,226	902,582	565,777	645,448	443,454	296,888	237,187	234,823	70,140	-	-
55	Compensation of officers	135,207	264	11,999	12,706	49,771	19,096	19,118	10,345	5,133	3,757	2,438	580	-	-
56	Rent paid on business property	52,295	345	4,794	4,978	16,658	7,517	5,645	4,559	3,637	1,245	1,587	1,330	-	-
57	Repairs	26,947	9	385	662	3,860	3,229	3,472	2,975	3,083	4,100	3,378	1,794	-	-
58	Bad debts	13,614	5	314	807	3,525	1,760	2,895	1,974	771	452	934	177	-	-
59	Interest paid	23,965	9	515	972	6,240	3,924	4,107	2,816	2,372	1,376	868	766	-	-
60	Taxes paid	103,794	482	2,956	4,127	23,114	16,086	16,616	12,546	8,074	8,223	9,125	2,445	-	-
61	Contributions or gifts	4,021	-	1	16	406	442	776	647	385	635	651	62	-	-
62	Amortization	1,508	227	62	51	196	815	103	45	-	8	1	-	-	-
63	Depreciation	75,553	206	1,820	2,377	15,134	10,571	12,651	8,843	7,309	6,965	7,600	2,077	-	-
64	Depletion	213	-	-	-	-	-	168	45	-	-	-	-	-	-
65	Advertising	62,347	11	2,422	2,698	11,966	7,019	8,862	8,415	5,344	6,569	4,970	4,071	-	-
66	Amounts contributed under pension plans	19,943	44	179	264	2,647	1,869	3,031	2,780	2,123	2,675	3,132	1,199	-	-
67	Amounts contributed under other employee benefit plans.	23,397	51	527	878	5,347	3,624	3,283	2,797	1,543	2,265	2,223	859	-	-
68	Net loss, sales other than capital assets	1,346	3	37	-	285	16	170	46	547	240	2	-	-	-
69	Other deductions	650,821	1,305	19,751	29,212	165,233	96,448	109,940	77,974	51,141	48,350	38,151	13,316	-	-
70	Compiled net profit (less net loss) (39 less 53)	176,774	274	[2]5,157	[2]1,133	12,850	14,446	34,344	34,409	21,050	32,779	28,115	4,797	-	-
71	Net income (less deficit), total (70 less 43)	176,366	274	[2]5,157	[2]1,133	12,840	14,436	34,291	34,376	21,023	32,607	28,012	4,797	-	-
	Returns other than Form 1120-S:														
72	Net income (less deficit) (71 less 79)	173,493	274	[2]5,066	[2]1,591	11,724	13,310	34,027	34,376	21,023	32,607	28,012	4,797	-	-
73	Statutory special deductions, total	9,663	-	468	366	3,782	487	1,369	2,039	880	201	28	43	-	-
74	Net operating loss carryforward	8,607	-	468	366	3,752	432	1,106	1,674	809	-	-	-	-	-
75	Dividends received deduction	1,056	-	-	-	30	55	263	365	71	201	28	43	-	-
76	Income subject to tax	217,644	536	1,125	2,066	24,414	23,177	41,551	35,119	22,186	32,910	29,806	4,754	-	-
77	Income tax	104,291	197	295	637	8,899	10,573	20,330	17,632	11,215	16,748	15,423	2,342	-	-
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77).	72,483	77	[3]5,452	[3]1,770	3,951	3,873	14,014	16,777	9,835	16,031	12,692	2,455	-	-
79	Form 1120-S net income (less deficit) (71 less 72)	2,873	-	[2]91	458	1,116	(4)	264	-	-	-	-	-	-	-
	Distributions to stockholders:														
80	Cash and assets other than own stock	32,603	-	117	191	1,270	1,419	4,037	3,769	2,126	8,237	8,632	2,805	-	-
81	Corporation's own stock	7,189	-	-	-	136	-	870	2,640	-	3,543	-	-	-	-

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	MANUFACTURING: PAPER AND ALLIED PRODUCTS														
1	Number of returns, total	3,444	150	578	381	1,403	281	331	118	77	44	37	27	9	8
2	Form 1120-S	249	-	74	42	121	(4)	1	1	-	-	-	-	-	-
		(Thousand dollars)													
3	Total assets	10,974,724	-	14,116	29,747	332,249	186,409	518,814	401,626	532,062	686,839	1,285,025	1,925,661	1,449,546	3,612,630
4	Cash	533,598	-	2,364	3,788	30,962	14,774	54,988	40,102	36,837	33,840	55,290	98,746	56,041	105,866
5	Notes and accounts receivable	1,305,160	-	4,612	10,446	88,661	46,070	117,586	77,043	87,779	96,166	142,220	144,752	134,310	355,515
6	Less: Reserve for bad debts	28,814	-	68	145	1,757	1,178	2,096	1,395	1,687	1,897	3,315	2,301	3,644	9,331
7	Inventories, total	1,518,889	-	3,052	5,800	70,336	51,462	111,778	86,900	88,091	121,068	165,647	212,481	154,115	448,159
8	Last-in, first-out	118,271	-	-	638	1,405	415	3,252	7,376	6,120	8,580	13,310	15,313	26,721	35,141
9	Other than last-in, first-out	700,684	-	1,689	1,989	47,071	38,558	66,037	49,993	53,345	75,363	94,952	123,042	76,026	72,619
10	Not stated	699,934	-	1,363	3,173	21,860	12,489	42,489	29,531	28,626	37,125	57,385	74,126	51,368	340,399
	Investments, Government obligations:														
11	States and possessions	26,516	-	-	-	2,074	988	2,806	1,095	5,531	2,748	2,128	2,812	6,334	-
12	United States obligations	262,688	-	-	-	3,882	2,738	8,769	8,117	15,677	17,248	37,227	48,559	14,087	106,384
13	Not stated	49,404	-	-	-	-	-	1,226	718	-	-	5,635	-	-	41,825
14	Other current assets, including short-term marketable investments.	152,022	-	259	274	7,343	2,001	8,752	5,087	4,954	8,208	21,033	40,634	29,132	24,345
15	Loans to stockholders	5,020	-	-	41	2,306	-	325	2,300	-	12	36	-	-	-
16	Mortgage and real estate loans	10,040	-	-	-	339	-	847	1,328	-	1,442	332	320	5,432	-
17	Other investments	1,405,789	-	140	699	19,123	10,191	41,932	21,572	49,755	53,620	158,710	175,216	241,126	633,705
18	Depreciable assets	9,023,764	-	9,870	14,701	189,129	113,974	315,668	272,692	399,579	562,317	1,111,339	1,770,912	1,255,614	3,007,969
19	Less: Accumulated amortization and depreciation	4,021,190	-	6,722	6,527	96,960	58,473	163,549	129,845	174,416	234,780	473,312	731,540	564,997	1,380,069
20	Depletable assets	509,414	-	-	-	-	-	96	3	6,862	8,256	39,293	152,691	77,624	224,589
21	Less: Accumulated depletion	98,675	-	-	-	-	-	94	-	4,954	1,545	9,225	39,830	5,161	37,866
22	Land	122,862	-	99	4	3,729	1,118	8,310	5,963	9,626	7,877	14,818	26,462	20,297	24,559
23	Intangible assets	12,278	-	3	62	949	165	1,139	32	1,581	579	370	1,039	6,232	127
24	Less: Accumulated amortization	2,416	-	1	21	270	97	427	17	524	83	185	159	632	-
25	Other assets	188,375	-	508	625	12,403	2,676	10,758	9,931	7,371	11,763	16,984	24,867	23,636	66,853
26	Total liabilities	10,974,724	-	14,116	29,747	332,249	186,409	518,814	401,626	532,062	686,839	1,285,025	1,925,661	1,449,546	3,612,630
27	Accounts payable	708,925	-	4,446	10,110	65,446	33,576	75,278	48,765	48,773	45,684	94,179	60,184	71,698	150,786
28	Deposits and withdrawable shares	1,717	-	-	-	514	-	1,169	-	34	-	-	-	-	-
29	Bonds, notes, mortgages payable maturing in less than one year.	278,788	-	1,943	1,626	30,825	21,570	26,209	11,867	16,133	14,681	35,846	84,262	13,567	20,259
30	Other current liabilities	554,570	-	1,049	1,308	21,030	12,928	36,846	26,331	30,251	39,320	51,170	73,806	83,509	177,022
31	Loans from stockholders	26,382	-	945	194	5,264	9,011	3,909	3,610	3,449	-	-	-	-	-
32	Bonds, notes, mortgages payable maturing in one year or more.	1,864,969	-	1,336	1,564	41,255	14,492	52,529	26,128	57,254	137,315	204,891	514,324	408,262	405,619
33	Other liabilities	224,636	-	247	753	7,528	2,819	10,263	9,344	6,429	9,640	37,987	44,678	37,729	57,219
34	Capital stock, preferred	264,855	-	169	599	6,260	2,382	17,154	10,996	19,110	15,645	26,089	44,039	52,510	69,902
35	Capital stock, common	1,852,612	-	3,734	9,760	65,634	23,263	85,003	58,472	98,231	112,791	157,973	322,205	303,744	611,802
36	Paid-in or capital surplus	1,248,950	-	292	44	7,495	4,666	20,878	25,501	41,203	55,621	120,531	114,360	34,246	824,113
37	Surplus reserves	70,242	-	-	856	738	1,071	7,677	2,564	4,050	8,767	10,419	18,795	3,089	12,216
38	Earned surplus and undivided profits	3,878,078	-	[1]45	2,933	80,260	60,631	181,899	178,048	207,145	247,375	545,940	649,008	441,192	1,283,692
39	Total compiled receipts	12,480,970	149,070	35,444	103,422	799,096	416,734	984,065	701,977	738,776	830,735	1,252,777	1,517,100	1,285,557	3,666,217
40	Business receipts	12,217,859	146,810	35,347	102,687	793,151	413,784	972,189	694,007	728,717	821,302	1,226,793	1,476,366	1,256,430	3,550,276
	Interest on Government obligations (less amortizable bond premium):														
41	Wholly taxable	6,123	44	-	-	69	102	242	280	401	588	1,059	1,684	266	1,388
42	Subject to surtax only	7	-	-	-	-	-	1	-	5	-	-	-	-	1
43	Wholly tax-exempt	1,065	22	-	-	10	-	109	38	170	58	69	192	60	337
44	Other interest	20,093	36	1	-	192	110	668	456	783	1,390	2,128	3,694	3,092	7,543
45	Rents	14,987	99	62	248	1,241	99	1,116	811	637	454	5,764	551	830	3,075
46	Royalties	8,503	-	-	-	91	-	116	85	278	284	397	981	768	5,503
47	Net short-term capital gain reduced by net long-term capital loss.	387	3	-	-	19	-	14	27	2	3	303	4	-	12
48	Net long-term capital gain reduced by net short-term capital loss.	115,243	1,106	21	1	295	89	1,403	640	3,002	1,456	7,440	18,559	15,276	65,955
49	Net gain, sales other than capital assets	782	1	-	-	-	-	527	2	7	32	189	23	-	1
50	Dividends, domestic corporations	16,797	36	-	1	213	-	1,020	603	515	261	1,581	3,233	2,623	6,711
51	Dividends, foreign corporations	27,997	-	-	-	-	-	101	53	2	184	454	5,261	259	21,683
52	Other receipts	51,127	913	13	485	3,815	2,550	6,559	4,975	4,257	4,723	6,600	6,552	5,953	3,732

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		(Thousand dollars)													
	MANUFACTURING: PAPER AND ALLIED PRODUCTS—Continued														
53	Total compiled deductions	11,512,339	140,851	35,778	102,476	782,899	406,058	945,602	663,718	690,691	770,763	1,170,292	1,379,421	1,190,452	3,233,338
54	Cost of sales and operations	8,392,727	110,099	23,296	73,731	589,068	313,913	721,166	513,467	530,109	578,840	864,985	998,761	867,192	2,208,100
55	Compensation of officers	138,831	1,377	3,417	5,878	34,697	11,742	21,246	11,125	10,424	8,781	8,247	7,590	5,248	9,059
56	Rent paid on business property	81,129	1,421	1,672	2,467	13,450	5,683	9,150	3,234	3,772	3,160	5,186	4,671	8,992	18,271
57	Repairs	264,669	1,486	188	254	4,248	2,377	8,500	6,720	11,518	15,822	35,489	48,651	47,987	81,429
58	Bad debts	13,208	27	61	127	1,677	969	1,778	1,178	528	931	933	830	1,633	2,536
59	Interest paid	98,629	702	90	223	3,996	2,371	4,100	2,673	3,509	5,731	12,164	25,927	18,217	18,926
60	Taxes paid	260,902	3,440	739	1,652	12,268	7,380	16,408	11,822	15,003	17,412	27,047	35,805	29,368	82,558
61	Contributions or gifts	10,659	178	4	22	217	197	742	651	863	776	1,062	1,598	526	3,823
62	Amortization	6,338	1	1	-	49	39	361	58	109	132	515	3,330	962	781
63	Depreciation	513,892	6,168	834	1,183	15,421	9,203	21,915	16,533	23,440	29,579	63,812	93,857	63,627	168,320
64	Depletion	29,238	-	-	-	-	-	88	-	35	243	2,677	1,684	870	23,641
65	Advertising	103,248	332	194	156	3,046	1,874	3,929	3,502	5,136	9,853	6,647	9,429	5,265	53,885
66	Amounts contributed under pension plans	85,127	452	2	197	1,159	1,510	4,296	3,454	5,057	6,952	10,247	12,694	12,106	27,001
67	Amounts contributed under other employee benefit plans.	45,763	289	60	207	2,040	877	4,054	2,300	3,192	3,676	5,406	5,042	5,571	13,049
68	Net loss, sales other than capital assets	3,022	12	-	41	50	20	1,665	118	95	71	840	110	-	-
69	Other deductions	1,464,957	14,867	5,220	16,338	101,513	47,903	126,204	86,883	77,901	88,804	125,035	129,442	122,888	521,959
70	Compiled net profit (less net loss) (39 less 53)	968,631	8,219	[2]334	946	16,197	10,676	38,463	38,259	48,085	59,972	82,485	137,679	95,105	432,879
71	Net income (less deficit), total (70 less 43)	967,566	8,197	[2]334	946	16,187	10,676	38,354	38,221	47,915	59,914	82,416	137,487	95,045	432,542
	Returns other than Form 1120-S:														
72	Net income (less deficit) (71 less 79)	962,885	8,197	[2]606	805	12,190	10,623	38,575	37,782	47,915	59,914	82,416	137,487	95,045	432,542
73	Statutory special deductions, total	28,538	595	104	269	1,907	960	2,022	2,188	1,971	1,087	3,791	4,088	2,695	6,861
74	Net operating loss carryforward	14,282	568	104	269	1,716	960	1,184	1,679	1,533	866	2,445	1,339	465	1,154
75	Dividends received deduction	14,203	27	-	-	191	-	838	456	438	221	1,346	2,749	2,230	5,707
76	Income subject to tax	970,645	8,470	310	1,201	18,932	11,087	42,160	38,785	48,596	61,197	81,841	137,520	94,866	425,680
77	Income tax	467,677	4,066	83	353	6,824	4,867	20,345	19,577	24,095	31,293	40,756	66,576	45,340	203,502
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77).	500,954	4,153	[3]417	593	9,373	5,809	18,118	18,682	23,990	28,679	41,729	71,103	49,765	229,377
79	Form 1120-S net income (less deficit) (71 less 72)	4,681	-	272	141	3,997	[4]	[2]221	439	-	-	-	-	-	-
	Distributions to stockholders:														
80	Cash and assets other than own stock	309,381	1,441	157	62	3,190	1,693	4,697	5,756	6,215	10,710	22,694	39,135	38,703	174,928
81	Corporation's own stock	135,983	-	-	-	572	225	3,041	76	574	4,490	2,819	6,179	3,659	114,348
	MANUFACTURING: PRINTING, PUBLISHING, AND ALLIED INDUSTRIES														
1	Number of returns, total	20,480	683	8,954	3,705	5,244	762	655	206	129	90	30	15	6	1
2	Form 1120-S	2,487	65	1,122	661	612	[4]	6	-	-	-	-	-	-	-
		(Thousand dollars)													
3	Total assets	9,304,892	-	184,537	265,305	1,132,314	542,252	1,022,661	720,541	879,483	1,395,530	989,424	994,178	860,530	318,137
4	Cash	970,323	-	27,767	37,369	157,217	74,665	126,266	84,394	93,945	123,675	75,477	84,415	58,921	26,212
5	Notes and accounts receivable	2,127,284	-	50,753	75,668	290,297	136,725	228,707	142,672	172,215	269,951	168,212	329,985	182,381	79,718
6	Less: Reserve for bad debts	138,970	-	782	1,250	5,937	5,635	10,796	3,492	9,508	9,494	4,107	71,453	14,280	2,236
7	Inventories, total	1,087,645	-	16,912	25,444	121,302	69,583	127,524	102,565	128,891	159,341	141,809	112,179	63,621	18,474
8	Last-in, first-out	49,760	-	1,152	1,783	1,696	969	3,121	3,264	2,677	6,905	1,972	6,698	19,523	-
9	Other than last-in, first-out	617,189	-	9,077	9,010	69,537	47,605	82,056	62,105	83,187	86,452	71,121	66,014	31,025	-
10	Not stated	420,696	-	6,683	14,651	50,069	21,009	42,347	37,196	43,027	65,984	68,716	39,467	13,073	18,474
	Investments, Government obligations:														
11	States and possessions	79,282	-	146	194	1,836	65	10,591	7,188	8,847	18,805	26,768	1,938	2,904	-
12	United States obligations	338,774	-	744	1,542	12,824	10,918	29,801	24,580	40,209	70,609	91,313	16,741	23,949	15,544
13	Not stated	23,951	-	39	-	1,927	1,043	3,249	3,669	4,800	5,049	4,175	-	-	-
14	Other current assets, including short-term marketable investments.	215,788	-	4,457	5,490	32,460	10,911	15,801	15,428	16,735	27,748	7,898	38,429	39,804	627
15	Loans to stockholders	17,413	-	1,687	423	7,583	2,916	2,033	902	1,235	234	400	-	-	-
16	Mortgage and real estate loans	14,708	-	31	47	1,358	995	4,452	756	3,316	2,217	336	1,100	-	100
17	Other investments	1,231,181	-	5,599	14,394	93,723	50,954	109,565	72,206	104,094	208,150	123,049	210,567	145,520	93,360
18	Depreciable assets	4,627,920	-	141,075	181,138	666,885	304,249	527,791	359,182	394,470	681,456	414,435	352,991	518,334	85,914
19	Less: Accumulated amortization and depreciation	2,138,413	-	80,088	97,619	340,439	158,836	241,593	157,430	169,023	289,832	161,103	157,815	232,957	51,678
20	Depletable assets	5,122	-	1,315	681	61	-	1,407	45	-	-	-	-	1,613	-
21	Less: Accumulated depletion	2,146	-	631	209	50	-	341	-	-	-	-	-	915	-
22	Land	180,349	-	1,251	2,152	12,693	11,334	20,572	16,044	15,011	33,170	22,725	13,634	19,938	11,825
23	Intangible assets	40,393	-	873	196	4,436	2,598	3,235	4,579	5,797	3,156	2,025	13,498	-	-
24	Less: Accumulated amortization	10,802	-	338	100	1,852	403	700	1,615	1,303	413	1,124	2,954	-	-
25	Other assets	635,090	-	13,727	19,745	75,990	30,170	65,097	48,868	69,752	91,708	77,136	50,923	51,697	40,277

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	MANUFACTURING: PRINTING, PUBLISHING, AND ALLIED INDUSTRIES—Continued	(Thousand dollars)													
26	Total liabilities	9,304,892	-	184,537	265,305	1,132,314	542,252	1,022,661	720,541	879,483	1,395,530	989,424	994,178	860,530	318,137
27	Accounts payable	959,809	-	40,900	36,612	139,576	58,525	98,356	55,888	88,583	110,466	88,045	75,179	121,888	45,791
28	Deposits and withdrawable shares	2,740	-	548	-	182	165	680	482	652	-	31	-	-	-
29	Bonds, notes, mortgages payable maturing in less than one year.	467,698	-	21,325	20,849	91,299	38,221	52,175	28,139	28,570	48,483	21,427	72,919	42,344	1,947
30	Other current liabilities	715,907	-	17,485	17,380	84,439	52,307	92,803	67,235	74,248	101,228	85,026	68,489	44,141	11,126
31	Loans from stockholders	69,162	-	9,154	2,470	14,322	6,025	4,263	4,965	3,129	24,834	-	-	-	-
32	Bonds, notes, mortgages payable maturing in one year or more.	914,582	-	29,004	33,461	127,542	46,244	111,208	66,690	73,570	102,262	72,471	158,516	87,764	5,850
33	Other liabilities	652,231	-	9,823	8,716	61,835	20,764	52,918	40,769	47,642	85,564	60,844	139,080	83,059	41,217
34	Capital stock, preferred	303,506	-	2,405	541	21,614	9,190	26,608	28,578	31,445	21,732	29,520	70,555	5,318	56,000
35	Capital stock, common	1,315,376	-	78,147	71,185	224,905	83,637	157,997	91,718	124,205	221,148	86,352	71,063	56,084	48,935
36	Paid-in or capital surplus	521,338	-	6,601	12,988	30,798	12,895	36,110	21,763	37,522	75,920	85,334	89,901	80,899	30,607
37	Surplus reserves	147,628	-	760	1,161	8,119	4,469	15,893	13,577	16,401	38,591	10,003	14,969	4,716	18,969
38	Earned surplus and undivided profits	3,234,915	-	[1]31,615	59,942	327,683	209,810	373,650	300,737	353,516	565,302	450,371	233,507	334,317	57,695
39	Total compiled receipts	13,975,911	134,996	468,150	565,494	2,223,152	988,683	1,595,986	1,016,206	1,217,901	1,814,689	1,164,624	1,238,169	1,202,608	345,253
40	Business receipts	13,624,541	129,961	462,002	553,107	2,187,882	960,660	1,557,094	994,792	1,184,298	1,779,789	1,130,256	1,215,545	1,132,528	336,627
	Interest on Government obligations (less amortizable bond premium):														
41	Wholly taxable	10,783	2	42	29	366	318	891	684	1,169	2,740	2,268	865	895	514
42	Subject to surtax only	22	-	-	-	-	-	13	3	5	1	-	-	-	-
43	Wholly tax-exempt	2,916	2	-	-	122	6	334	280	408	641	764	295	64	-
44	Other interest	20,242	118	84	415	1,192	943	2,102	1,625	1,763	3,304	2,026	5,123	1,274	273
45	Rents	32,548	151	353	606	3,435	1,825	3,486	1,830	2,419	3,788	1,515	2,359	10,008	773
46	Royalties	46,957	29	2,328	6,437	5,963	11,790	5,423	1,878	2,924	2,070	2,910	944	3,373	888
47	Net short-term capital gain reduced by net long-term capital loss.	765	-	-	-	497	-	40	7	117	93	8	1	2	-
48	Net long-term capital gain reduced by net short-term capital loss.	41,177	737	843	900	5,222	3,187	3,952	3,169	3,170	4,713	6,059	2,090	5,152	1,983
49	Net gain, sales other than capital assets	808	124	117	1	199	14	145	5	111	54	3	35	-	-
50	Dividends, domestic corporations	37,446	36	129	232	1,987	1,179	2,775	3,970	5,532	8,341	4,673	2,384	5,981	227
51	Dividends, foreign corporations	8,793	-	-	-	2	32	303	55	757	970	274	3,480	2,918	2
52	Other receipts	148,913	3,836	2,252	3,767	16,285	8,729	19,428	7,908	15,228	8,185	13,868	5,048	40,413	3,966
53	Total compiled deductions	13,100,377	133,625	471,786	550,535	2,150,889	937,600	1,496,082	933,008	1,116,291	1,651,599	1,017,309	1,139,782	1,154,524	347,347
54	Cost of sales and operations	8,937,564	66,000	267,825	332,551	1,421,780	661,740	1,018,929	636,055	808,210	1,188,306	732,300	732,025	765,299	306,544
55	Compensation of officers	463,927	3,148	62,741	56,103	149,932	41,035	51,408	24,600	19,262	22,107	12,249	9,468	8,776	3,098
56	Rent paid on business property	155,945	1,126	14,178	11,360	36,615	13,002	18,324	8,591	9,151	11,821	8,132	9,783	12,226	1,636
57	Repairs	64,008	474	2,482	2,532	9,514	4,463	7,322	4,305	5,154	8,701	5,304	9,239	2,820	1,698
58	Bad debts	51,218	857	2,307	1,829	7,824	4,858	6,232	2,283	4,171	7,435	3,097	4,531	1,452	4,342
59	Interest paid	73,054	880	2,171	2,755	11,227	4,641	8,315	5,074	5,779	8,314	4,582	11,871	6,587	858
60	Taxes paid	269,094	2,705	9,726	11,641	39,904	19,962	31,613	19,450	22,465	41,084	22,938	21,067	20,264	6,275
61	Contributions or gifts	18,411	53	52	185	1,231	1,038	2,045	1,573	2,113	3,615	3,079	2,835	592	-
62	Amortization	3,802	5	99	108	1,224	487	438	298	97	852	30	146	18	-
63	Depreciation	305,992	1,611	11,943	15,383	53,642	20,936	35,755	22,858	24,866	40,147	24,021	20,989	30,310	3,531
64	Depletion	393	-	23	22	6	-	152	12	114	30	-	29	3	2
65	Advertising	127,391	1,002	2,472	2,941	17,019	7,489	15,154	10,241	13,657	13,698	15,563	27,963	192	-
66	Amounts contributed under pension plans	103,600	244	488	1,304	8,757	3,645	12,040	9,058	11,498	22,566	9,455	11,010	12,298	1,237
67	Amounts contributed under other employee benefit plans.	54,967	531	1,073	1,579	9,575	5,015	8,406	4,442	5,058	5,999	4,723	4,177	3,552	837
68	Net loss, sales other than capital assets	3,958	26	144	149	242	1,070	441	329	160	256	1,095	32	14	-
69	Other deductions	2,467,053	54,963	94,062	110,093	382,397	148,219	279,508	183,839	184,536	276,668	170,741	274,617	290,121	17,289
70	Compiled net profit (less net loss) (39 less 53)	875,534	1,371	[2]3,636	14,959	72,263	51,083	99,904	83,198	101,610	163,090	147,315	98,387	48,084	[2]2,094
71	Net income (less deficit), total (70 less 43)	872,618	1,369	[2]3,636	14,959	72,141	51,077	99,570	82,918	101,202	162,449	146,551	98,092	48,020	[2]2,094
	Returns other than Form 1120-S:														
72	Net income (less deficit) (71 less 79)	859,993	433	[2]2,503	13,530	62,598	49,786	99,011	82,918	101,202	162,449	146,551	98,092	48,020	[2]2,094
73	Statutory special deductions, total	61,847	141	2,823	1,960	6,628	2,478	3,833	5,684	6,575	8,949	8,146	2,552	11,885	193
74	Net operating loss carryforward	29,983	113	2,714	1,770	4,475	1,760	1,490	2,366	1,811	1,862	4,174	525	6,923	-
75	Dividends received deduction	31,040	28	109	190	1,397	718	2,343	3,318	4,696	7,087	3,972	2,027	4,962	193
76	Income subject to tax	905,025	4,500	8,345	18,553	78,734	52,431	106,368	81,225	99,463	173,456	138,864	100,232	42,854	-
77	Income tax	439,704	2,071	2,368	5,971	29,040	23,776	51,611	40,621	50,456	88,586	70,772	51,973	22,459	-
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77).	435,830	[3]700	[3]6,004	8,988	43,223	27,307	48,293	42,577	51,154	74,504	76,543	46,414	25,625	[3]2,094
79	Form 1120-S net income (less deficit) (71 less 72)	12,625	936	[2]1,133	1,429	9,543	[4]	559	-	-	-	-	-	-	-
	Distributions to stockholders:														
80	Cash and assets other than own stock	211,685	1,336	1,589	2,931	16,464	6,466	24,294	16,301	20,643	36,758	28,790	37,807	17,710	596
81	Corporation's own stock	51,848	25	299	-	579	732	4,197	2,629	6,639	3,131	5,682	20,731	7,204	-

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	MANUFACTURING: CHEMICALS AND ALLIED PRODUCTS														
1	Number of returns, total	10,108	285	3,544	1,154	3,215	854	537	196	108	97	40	35	27	16
2	Form 1120-S	564	(4)	283	105	160	2	2	1	-	-	-	-	-	-
		(Thousand dollars)													
3	Total assets	26,114,664	-	64,433	80,983	758,414	597,409	807,551	673,079	779,906	1,456,137	1,383,560	2,629,892	4,394,966	12,488,334
4	Cash	1,409,857	-	7,354	10,575	85,433	46,525	79,180	65,316	68,345	104,426	97,118	137,774	219,442	488,369
5	Notes and accounts receivable	3,980,796	-	15,777	25,326	204,788	177,267	209,040	148,592	152,634	228,136	208,450	378,221	634,192	1,598,373
6	Less: Reserve for bad debts	77,667	-	193	513	4,303	3,915	5,418	5,552	4,191	4,332	3,942	5,435	10,133	29,740
7	Inventories, total	4,240,928	-	14,465	16,090	185,186	132,327	194,920	148,839	174,064	269,065	246,433	398,328	854,148	1,607,063
8	Last-in, first-out	165,973	-	581	1,041	2,243	4,522	2,902	5,081	14,807	21,987	14,092	10,199	76,913	11,605
9	Other than last-in, first-out	1,628,171	-	6,648	9,879	96,576	78,498	120,688	91,171	92,924	165,453	118,138	255,060	354,697	238,439
10	Not stated	2,446,784	-	7,236	5,170	86,367	49,307	71,330	52,587	66,333	81,625	114,203	133,069	422,538	1,357,019
	Investments, Government obligations:														
11	States and possessions	184,119	-	-	269	717	1,824	1,417	4,472	3,549	17,135	5,071	8,390	21,982	119,293
12	United States obligations	1,153,427	-	236	207	7,900	12,191	21,582	21,556	16,512	59,387	60,552	140,891	205,178	607,235
13	Not stated	61,004	-	-	-	979	3,672	1,533	1,664	5,000	3,129	7,312	2,076	35,639	-
14	Other current assets, including short-term marketable investments.	503,208	-	1,562	2,597	9,501	9,325	17,074	10,786	22,869	32,227	38,990	42,242	106,286	209,749
15	Loans to stockholders	12,319	-	354	392	1,765	837	1,220	2,926	10	240	-	75	-	4,500
16	Mortgage and real estate loans	15,976	-	186	-	1,753	465	1,111	982	844	1,297	3,309	614	-	5,415
17	Other investments	3,903,445	-	2,141	3,314	47,253	51,561	57,444	50,620	44,148	187,349	99,696	297,652	437,367	2,624,900
18	Depreciable assets	19,220,986	-	29,354	35,432	311,223	260,697	362,143	331,094	435,884	796,445	865,553	1,870,492	3,261,338	10,661,331
19	Less: Accumulated amortization and depreciation	9,726,219	-	15,947	17,457	145,874	136,213	175,570	154,480	194,113	322,887	313,428	839,200	1,556,101	5,854,949
20	Depletable assets	279,652	-	578	23	67	5,475	1,385	3,023	576	4,327	2,646	125,660	40,875	95,017
21	Less: Accumulated depletion	120,525	-	-	4	10	126	461	1,890	224	2,650	-	62,002	13,770	39,388
22	Land	413,357	-	820	1,289	14,151	10,752	15,521	13,684	16,416	20,292	24,867	36,208	66,292	193,065
23	Intangible assets	126,548	-	217	182	2,499	4,083	3,147	6,223	12,237	12,285	3,438	42,574	4,007	35,656
24	Less: Accumulated amortization	54,163	-	24	43	538	1,749	1,042	937	5,683	1,549	843	12,152	1,657	27,946
25	Other assets	587,616	-	7,553	3,304	35,924	22,411	23,325	26,161	31,029	51,815	38,338	67,484	89,881	190,391
26	Total liabilities	26,114,664	-	64,433	80,983	758,414	597,409	807,551	673,079	779,906	1,456,137	1,383,560	2,629,892	4,394,966	12,488,334
27	Accounts payable	2,161,327	-	17,020	21,911	146,202	123,925	126,229	74,059	78,428	113,418	109,798	168,763	303,866	877,708
28	Deposits and withdrawable shares	2,191	-	-	41	495	-	1,222	233	-	200	-	-	-	-
29	Bonds, notes, mortgages payable maturing in less than one year.	607,619	-	10,469	6,612	56,094	40,429	47,309	31,069	39,877	67,767	37,977	99,333	51,246	119,437
30	Other current liabilities	1,760,121	-	3,771	5,614	47,538	50,747	55,132	45,824	48,447	78,156	91,538	177,339	299,878	856,137
31	Loans from stockholders	117,213	-	4,435	3,387	12,872	7,602	6,907	6,498	19,452	7,681	2,950	33,929	-	11,500
32	Bonds, notes, mortgages payable maturing in one year or more.	3,773,220	-	11,207	8,310	71,919	40,372	81,424	60,579	103,220	248,575	224,820	387,946	552,213	1,982,635
33	Other liabilities	572,114	-	2,191	2,385	16,986	17,094	19,271	24,865	19,993	33,167	25,746	91,032	150,066	169,318
34	Capital stock, preferred	717,214	-	2,906	3,698	10,621	9,069	20,788	16,925	16,917	24,046	23,635	78,134	113,024	397,451
35	Capital stock, common	3,747,889	-	37,176	22,528	177,932	97,665	139,315	120,938	121,578	238,239	201,571	380,281	537,325	1,673,341
36	Paid-in or capital surplus	3,998,764	-	7,063	2,934	33,338	36,567	44,964	49,969	83,748	132,039	198,065	322,782	653,364	2,433,931
37	Surplus reserves	245,908	-	1	610	5,027	5,914	8,565	6,685	6,981	28,242	6,008	17,102	39,493	121,280
38	Earned surplus and undivided profits	8,411,084	-	[1]31,806	2,953	179,390	168,025	256,425	235,435	241,265	484,607	461,452	873,251	1,694,491	3,845,596
39	Total compiled receipts	29,222,956	479,246	131,065	171,508	1,712,561	1,321,225	1,453,629	1,035,142	1,120,798	1,555,514	1,581,313	2,701,210	5,073,515	10,886,230
40	Business receipts	28,424,554	472,621	128,408	166,230	1,697,798	1,309,673	1,433,191	1,018,105	1,103,065	1,522,782	1,547,523	2,618,149	4,954,455	10,452,554
	Interest on Government obligations (less amortizable bond premium):														
41	Wholly taxable	32,505	89	-	-	140	402	477	425	637	1,335	1,526	2,920	6,315	18,239
42	Subject to surtax only	57	-	-	-	-	-	14	4	6	-	-	-	17	16
43	Wholly tax-exempt	8,278	55	-	-	40	91	92	142	62	529	180	2,816	1,447	2,824
44	Other interest	52,733	587	57	31	2,025	647	1,352	988	1,302	2,264	2,370	5,950	7,912	27,248
45	Rents	34,227	386	252	206	1,378	1,420	1,703	1,691	703	4,867	1,263	1,891	6,106	12,361
46	Royalties	137,998	520	-	39	405	290	2,121	1,222	5,098	2,911	9,990	25,644	28,433	61,325
47	Net short-term capital gain reduced by net long-term capital loss.	2,231	111	46	-	-	10	5	44	45	47	89	263	500	1,071
48	Net long-term capital gain reduced by net short-term capital loss.	62,465	2,324	1,401	197	1,632	1,470	2,022	1,612	2,116	7,556	4,129	6,659	7,593	23,754
49	Net gain, sales other than capital assets	4,520	1	17	2,603	629	-	39	10	3	117	241	62	51	747
50	Dividends, domestic corporations	219,985	44	22	5	313	284	911	1,967	917	4,298	1,502	6,667	10,863	192,192
51	Dividends, foreign corporations	121,160	271	-	-	19	-	494	301	371	1,837	3,581	10,524	39,548	64,214
52	Other receipts	122,243	2,237	862	2,197	8,182	6,938	11,208	8,631	6,473	6,971	8,919	19,665	10,275	29,685

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		(Thousand dollars)													
	MANUFACTURING: CHEMICALS AND ALLIED PRODUCTS—Continued														
53	Total compiled deductions	25,922,223	410,840	137,705	166,986	1,670,361	1,282,054	1,385,829	960,171	1,041,443	1,406,996	1,393,181	2,367,198	4,483,282	9,216,177
54	Cost of sales and operations	17,012,048	269,319	76,887	114,253	1,199,991	911,868	988,006	642,677	671,603	853,593	903,586	1,387,805	2,774,629	6,217,831
55	Compensation of officers	310,717	3,072	14,780	12,428	79,587	39,052	36,187	19,153	15,418	19,917	11,203	15,771	21,400	22,749
56	Rent paid on business property	175,089	3,688	4,219	2,579	15,292	11,959	8,592	6,712	5,901	9,371	9,001	13,699	34,969	49,107
57	Repairs	415,347	12,152	350	961	8,076	10,176	7,750	5,931	8,106	20,093	25,852	53,723	87,021	175,156
58	Bad debts	52,247	795	433	1,077	5,112	15,930	3,872	2,023	2,905	2,010	3,122	2,750	4,570	7,648
59	Interest paid	202,443	5,723	751	1,140	7,943	6,771	6,629	5,206	7,650	13,346	12,181	23,659	25,954	85,490
60	Taxes paid	492,701	9,855	2,218	2,689	24,839	16,782	19,975	16,587	17,981	27,434	24,263	66,500	81,383	182,195
61	Contributions or gifts	35,493	275	2	4	622	965	861	1,073	1,052	2,411	1,934	5,391	8,233	12,670
62	Amortization	36,729	23	7	45	458	1,438	411	535	377	699	672	4,958	5,035	22,071
63	Depreciation	1,281,714	19,253	2,764	3,650	27,848	26,510	25,963	22,488	28,082	48,082	52,335	122,656	200,933	701,150
64	Depletion	88,175	2,955	74	26	-	2	148	56	70	2,865	1,254	25,313	17,706	37,706
65	Advertising	1,054,948	9,296	4,624	2,780	25,697	23,448	36,840	46,814	65,598	98,871	97,699	119,289	260,577	263,415
66	Amounts contributed under pension plans	312,121	2,719	36	174	5,201	4,904	6,516	5,865	6,541	11,841	12,632	32,985	52,135	170,572
67	Amounts contributed under other employee benefit plans.	103,981	1,628	108	375	4,852	2,514	3,939	2,964	3,099	5,309	3,954	11,624	18,297	45,318
68	Net loss, sales other than capital assets	3,624	23	2	43	144	312	128	247	259	514	175	1,032	318	427
69	Other deductions	4,344,846	70,064	30,450	24,762	264,699	209,423	240,012	181,840	206,801	290,640	233,318	480,043	890,122	1,222,672
70	Compiled net profit (less net loss) (39 less 53)	3,300,733	68,406	[2]6,640	4,522	42,200	39,171	67,800	74,971	79,355	148,518	188,132	334,012	590,233	1,670,053
71	Net income (less deficit), total (70 less 43)	3,292,455	68,351	[2]6,640	4,522	42,160	39,080	67,708	74,829	79,293	147,989	187,952	331,196	588,786	1,667,229
	Returns other than Form 1120-S:														
72	Net income (less deficit) (71 less 79)	3,289,798	68,450	[2]6,612	4,666	39,239	38,939	67,733	74,938	79,293	147,989	187,952	331,196	588,786	1,667,229
73	Statutory special deductions, total	228,134	1,937	1,497	3,087	3,515	2,546	4,291	4,818	5,050	10,415	8,703	5,669	9,893	166,713
74	Net operating loss carryforward	38,834	1,900	1,476	3,087	3,286	2,273	3,307	2,052	3,877	6,275	7,428	-	659	3,214
75	Dividends received deduction	186,901	37	21	-	211	226	770	1,644	798	3,653	1,275	5,669	9,234	163,363
76	Income subject to tax	3,165,617	69,354	2,086	4,444	57,832	49,549	76,192	76,755	86,186	145,155	187,208	331,445	578,896	1,500,515
77	Income tax	1,614,258	35,243	577	1,320	22,307	22,351	37,124	38,724	43,898	73,122	96,049	170,713	298,819	774,011
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77).	1,686,475	33,163	[3]7,217	3,202	19,893	16,820	30,676	36,247	35,457	75,396	92,083	163,299	291,414	896,042
79	Form 1120-S net income (less deficit) (71 less 72)	2,657	(4)	[2]28	[2]144	2,921	141	[2]25	[2]109	-	-	-	-	-	-
	Distributions to stockholders:														
80	Cash and assets other than own stock	1,272,860	13,940	1,927	643	6,090	5,159	10,122	13,904	17,186	29,999	52,369	119,130	216,884	785,507
81	Corporation's own stock	98,563	589	-	-	2,074	1,744	2,923	3,698	3,650	3,424	7,458	13,053	26,480	33,470
	MANUFACTURING: PETROLEUM REFINING AND RELATED INDUSTRIES														
1	Number of returns, total	1,261	37	284	142	484	132	73	21	22	12	20	10	4	20
2	Form 1120-S	53	-	(4)	(4)	(4)	(4)	-	-	-	-	-	-	-	-
		(Thousand dollars)													
3	Total assets	43,932,328	-	7,917	10,497	129,275	100,023	112,533	72,559	168,607	174,691	696,393	771,058	694,068	40,994,707
4	Cash	1,500,501	-	756	2,752	9,817	10,108	13,644	7,593	13,437	19,732	61,816	39,468	27,383	1,293,995
5	Notes and accounts receivable	6,345,945	-	2,716	2,908	39,257	27,790	31,054	16,265	33,168	37,877	106,447	140,627	107,518	5,800,318
6	Less: Reserve for bad debts	174,895	-	-	42	320	392	2,918	308	728	405	962	2,488	1,644	164,688
7	Inventories, total	3,221,996	-	1,150	925	15,937	11,994	17,921	16,052	27,458	31,793	104,669	117,743	114,331	2,762,023
8	Last-in, first-out	794,407	-	-	-	7	-	1,264	836	3,323	10,922	7,481	2,529	43,409	724,636
9	Other than last-in, first-out	879,296	-	673	62	8,883	11,318	11,315	6,105	15,459	7,424	33,269	67,604	36,094	681,090
10	Not stated	1,548,293	-	477	863	7,047	676	5,342	9,111	8,676	13,447	63,919	47,610	34,828	1,356,297
	Investments, Government obligations:														
11	States and possessions	156,657	-	-	-	97	1,744	28	351	-	520	-	-	-	153,917
12	United States obligations	1,830,034	-	-	-	298	2,558	1,221	2,341	1,781	5,200	12,833	9,410	-	1,794,392
13	Not stated	333,570	-	-	-	-	-	1,436	-	-	-	-	-	-	332,134
14	Other current assets, including short-term marketable investments.	698,423	-	102	61	1,972	2,022	1,770	926	2,900	2,976	15,362	6,858	8,443	655,031
15	Loans to stockholders	1,556	-	-	-	1,450	90	16	-	-	-	-	-	-	-
16	Mortgage and real estate loans	1,846	-	-	-	313	-	288	-	33	5	393	110	-	704
17	Other investments	8,857,721	-	124	186	7,972	9,584	9,729	4,070	13,910	13,785	37,179	33,874	51,875	8,675,433
18	Depreciable assets	35,550,018	-	5,274	7,159	89,612	85,886	69,800	47,725	123,989	117,210	627,352	608,471	623,800	33,143,740
19	Less: Accumulated amortization and depreciation	18,394,732	-	3,307	4,378	44,127	58,367	37,287	25,139	58,583	66,691	318,009	297,859	318,598	17,162,387
20	Depletable assets	4,244,591	-	496	-	310	2,433	1,081	975	8,931	22,775	52,971	230,078	99,318	3,825,223
21	Less: Accumulated depletion	2,120,300	-	41	-	-	872	785	343	7,782	14,486	32,249	129,173	42,345	1,892,224
22	Land	781,651	-	454	800	4,477	3,539	2,862	1,362	5,641	3,499	16,013	7,414	19,209	716,381
23	Intangible assets	1,600,232	-	109	41	155	2	60	117	3,629	263	146	-	1,241	1,594,469
24	Less: Accumulated amortization	1,233,435	-	43	21	68	-	14	42	468	55	101	-	9	1,232,614
25	Other assets	730,949	-	127	106	2,123	1,904	2,627	614	1,291	693	12,533	6,525	3,546	698,860

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6).	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		(Thousand dollars)													
	MANUFACTURING: PETROLEUM REFINING AND RELATED INDUSTRIES—Continued														
26	Total liabilities	43,932,328	-	7,917	10,497	129,275	100,023	112,533	72,559	168,607	174,691	696,393	771,058	694,068	40,994,707
27	Accounts payable	4,632,141	-	1,806	2,536	29,270	9,600	20,639	12,247	31,621	27,658	90,828	71,400	65,135	4,269,401
28	Deposits and withdrawable shares	391	-	-	-	-	-	296	79	-	-	-	16	-	-
29	Bonds, notes, mortgages payable maturing in less than one year.	349,848	-	1,157	454	8,282	12,891	9,418	2,580	9,327	10,829	26,442	22,817	2,111	243,540
30	Other current liabilities	1,269,063	-	1,323	425	8,740	7,203	8,253	4,776	11,528	7,669	32,619	15,766	20,241	1,150,520
31	Loans from stockholders	25,540	-	1,362	-	3,355	2,548	1,749	-	9,163	1,210	3,650	-	-	2,503
32	Bonds, notes, mortgages payable maturing in one year or more.	5,138,165	-	661	934	17,530	6,706	15,079	6,419	21,583	9,734	191,780	183,719	153,450	4,530,570
33	Other liabilities	939,134	-	226	1,205	2,731	908	2,092	1,480	7,795	4,975	19,752	48,087	2,466	847,417
34	Capital stock, preferred	258,064	-	-	-	3,256	2,588	1,021	1,641	6,217	949	17,437	22,278	48,314	154,363
35	Capital stock, common	10,262,562	-	3,411	3,799	20,371	20,782	20,597	14,599	14,345	21,787	74,423	90,138	72,275	9,906,035
36	Paid-in or capital surplus	6,118,397	-	-	5	4,336	589	2,321	3,105	4,432	13,943	83,217	113,731	140,161	5,752,557
37	Surplus reserves	895,530	-	-	789	659	446	535	814	611	72	1,341	32,809	3,954	853,500
38	Earned surplus and undivided profits	14,043,493	-	[1]2,029	350	30,745	35,762	30,533	24,819	51,985	75,865	154,904	170,297	185,961	13,284,301
39	Total compiled receipts	39,282,516	81,496	19,224	17,283	293,524	191,140	228,005	152,305	289,374	315,433	1,001,624	786,541	964,329	34,942,238
40	Business receipts	37,366,193	80,801	19,132	16,955	288,718	185,508	223,223	150,409	287,826	311,141	987,826	769,538	769,980	33,275,136
	Interest on Government obligations (less amortizable bond premium):														
41	Wholly taxable	52,207	4	-	-	8	114	71	42	49	89	626	185	2	51,017
42	Subject to surtax only	108	-	-	-	-	-	11	-	-	-	-	-	-	97
43	Wholly tax-exempt	3,295	-	-	-	-	87	17	24	33	-	160	2	-	2,972
44	Other interest	89,889	28	-	78	116	162	263	178	209	261	1,191	1,106	1,409	84,888
45	Rents	331,991	14	-	181	529	223	448	237	149	416	4,660	1,283	4,097	319,754
46	Royalties	86,005	336	-	-	10	339	44	201	10	2,048	33	4,943	152	77,889
47	Net short-term capital gain reduced by net long-term capital loss.	6,732	1	-	-	19	-	10	-	1	-	9	-	-	6,692
48	Net long-term capital gain reduced by net short-term capital loss.	62,122	129	-	-	1,756	11	129	272	193	617	1,090	1,364	2,531	54,030
49	Net gain, sales other than capital assets	560	-	-	-	-	-	9	-	-	11	82	-	-	458
50	Dividends, domestic corporations	558,305	105	-	-	-	29	86	31	134	255	413	970	255	556,027
51	Dividends, foreign corporations	352,851	-	-	-	-	-	13	-	-	-	66	-	151	352,621
52	Other receipts	372,258	78	92	69	2,368	4,667	3,681	911	770	595	5,468	7,150	185,752	160,657
53	Total compiled deductions	37,513,994	78,794	20,208	16,748	286,249	183,746	220,559	146,319	283,886	303,807	958,602	773,908	932,504	33,308,664
54	Cost of sales and operations	26,530,008	67,302	14,036	12,203	218,907	137,708	178,128	121,475	245,154	263,964	795,668	614,552	715,248	23,145,663
55	Compensation of officers	73,064	591	1,282	619	10,471	4,635	4,051	1,762	2,017	1,429	3,688	2,777	1,921	37,821
56	Rent paid on business property	470,717	329	375	188	3,132	4,991	1,242	1,469	577	476	6,490	4,026	6,701	440,721
57	Repairs	591,429	405	260	87	2,338	4,620	1,863	1,387	745	2,707	10,090	5,267	33,883	527,777
58	Bad debts	60,595	35	-	106	2,586	338	535	206	280	236	1,713	1,709	1,923	50,928
59	Interest paid	215,277	957	129	187	1,911	828	1,192	582	1,647	1,026	9,019	10,358	6,262	181,179
60	Taxes paid	1,346,314	739	376	435	4,255	2,681	2,287	1,591	3,059	2,827	12,511	10,998	12,904	1,291,651
61	Contributions or gifts	23,298	14	-	1	186	114	168	49	69	47	356	97	182	22,015
62	Amortization	33,298	-	21	-	93	22	20	115	24	122	7,929	140	1,560	23,252
63	Depreciation	1,436,351	3,991	371	819	8,926	5,631	5,353	3,116	7,281	6,777	36,645	25,199	36,150	1,296,092
64	Depletion	1,694,327	324	-	-	-	262	90	141	1,480	3,188	4,132	21,152	7,730	1,655,828
65	Advertising	205,625	432	21	129	1,345	1,195	2,107	995	614	1,073	8,809	3,502	6,916	178,487
66	Amounts contributed under pension plans	298,251	96	-	-	412	1,467	600	301	618	627	2,742	2,165	2,309	286,914
67	Amounts contributed under other employee benefit plans.	121,310	48	-	1	417	1,346	327	174	165	332	2,990	1,254	3,311	110,945
68	Net loss, sales other than capital assets	3,861	-	-	-	29	524	16	2	22	176	116	48	1	2,927
69	Other deductions	4,410,269	3,531	3,337	1,973	31,241	17,384	22,580	12,954	20,134	18,800	55,704	70,664	95,503	4,056,464
70	Compiled net profit (less net loss) (39 less 53)	1,768,522	2,702	[2]984	535	7,275	7,275	7,394	7,446	5,986	5,488	11,626	43,022	12,633	31,825	1,633,574
71	Net income (less deficit), total (70 less 43)	1,765,227	2,702	[2]984	535	7,275	7,307	7,429	5,962	5,455	11,626	42,862	12,631	31,825	1,630,602
	Returns other than Form 1120-S:														
72	Net income (less deficit) (71 less 79)	1,763,734	2,702	[2]1,130	515	6,731	6,524	7,429	5,962	5,455	11,626	42,862	12,631	31,825	1,630,602
73	Statutory special deductions, total	591,519	168	275	83	864	39	588	27	366	231	3,074	2,435	216	583,153
74	Net operating loss carryforward	9,387	21	275	83	864	10	515	-	255	15	1,366	1,611	-	4,372
75	Dividends received deduction	474,562	90	-	-	-	29	73	27	111	216	351	824	216	472,625
76	Income subject to tax	1,208,497	2,857	62	764	9,149	10,109	9,133	7,584	8,396	12,431	41,606	15,422	31,609	1,059,375
77	Income tax	622,512	1,450	21	219	2,978	4,951	4,461	3,786	4,264	6,368	21,266	7,732	15,731	549,285
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77).	1,146,010	1,252	[3]1,005	316	4,297	2,443	2,985	2,200	1,224	5,258	21,756	4,901	16,094	1,084,289
79	Form 1120-S net income (less deficit) (71 less 72)	1,493	-	(4)	(4)	(4)	(4)	-	-	-	-	-	-	-	-
	Distributions to stockholders:														
80	Cash and assets other than own stock	1,483,690	3	-	7	633	4,109	1,573	767	1,535	2,469	10,765	10,289	23,113	1,428,427
81	Corporation's own stock	287,251	-	-	-	-	-	114	25	-	385	1,565	-	984	284,178

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	MANUFACTURING: RUBBER AND MISCELLANEOUS PLASTICS PRODUCTS														
1	Number of returns, total	4,427	92	1,332	756	1,553	350	200	75	26	24	11	1	3	4
2	Form 1120-S	305	(4)	152	66	75	(4)	-	-	-	-	-	-	-	-
		(Thousand dollars)													
3	Total assets	5,549,800	-	29,598	54,243	371,497	237,248	310,042	267,297	189,273	380,099	401,902	63,292	562,359	2,682,950
4	Cash	323,415	-	3,562	4,891	35,614	29,968	33,966	23,218	14,821	17,628	23,897	4,399	23,524	107,927
5	Notes and accounts receivable	1,376,633	-	8,276	19,277	113,527	57,223	75,919	66,805	51,098	75,176	98,564	11,802	117,732	681,234
6	Less: Reserve for bad debts	30,004	-	57	178	1,835	1,406	1,220	1,278	1,549	1,805	2,722	100	4,046	13,808
7	Inventories, total	1,371,985	-	5,537	12,255	79,115	60,062	65,665	63,189	45,931	95,775	110,738	12,007	94,198	727,513
8	Last-in, first-out	122,817	-	331	971	1,010	-	1,333	5,972	3,104	1,271	9,743	-	24,556	74,526
9	Other than last-in, first-out	794,550	-	3,241	8,518	51,392	52,559	42,161	45,328	26,932	48,959	38,812	12,007	2,371	462,270
10	Not stated	454,618	-	1,965	2,766	26,713	7,503	22,171	11,889	15,895	45,545	62,183	-	67,271	190,717
	Investments, Government obligations:														
11	States and possessions	2,017	-	-	-	-	-	1,391	626	-	-	-	-	-	-
12	United States obligations	112,173	-	21	-	2,940	756	7,747	3,802	5,235	5,018	2,916	14,897	3,548	65,293
13	Not stated	1,916	-	496	-	126	-	294	-	996	4	-	-	-	-
14	Other current assets, including short-term marketable investments.	57,490	-	246	1,006	6,125	3,550	5,893	4,113	1,875	2,954	2,215	-	3,243	26,270
15	Loans to stockholders	1,385	-	50	161	340	252	70	186	-	326	-	-	-	-
16	Mortgage and real estate loans	5,030	-	-	-	1,057	756	339	234	4	1,446	-	-	-	1,194
17	Other investments	640,748	-	821	708	12,207	7,430	17,138	15,719	22,000	54,971	33,494	3,030	163,225	310,005
18	Depreciable assets	3,324,026	-	17,306	27,384	212,068	144,011	181,594	152,834	87,237	206,557	245,642	32,647	221,107	1,795,639
19	Less: Accumulated amortization and depreciation	1,800,094	-	8,324	14,065	103,396	71,659	90,489	73,805	41,653	85,932	120,840	15,716	118,794	1,055,421
20	Depletable assets	4,838	-	98	592	10	-	599	-	-	-	275	-	2,723	541
21	Less: Accumulated depletion	1,052	-	90	402	-	-	223	-	-	-	32	-	-	305
22	Land	66,601	-	24	68	2,862	2,640	4,111	3,960	1,133	3,360	2,515	142	32,283	13,503
23	Intangible assets	9,382	-	313	67	1,268	56	1,064	355	56	330	1,286	-	4,587	-
24	Less: Accumulated amortization	6,234	-	99	5	1,090	23	439	78	11	151	925	-	3,413	-
25	Other assets	89,545	-	1,418	2,484	10,559	3,632	6,623	7,417	2,100	4,442	4,879	184	22,442	23,365
26	Total liabilities	5,549,800	-	29,598	54,243	371,497	237,248	310,042	267,297	189,273	380,099	401,902	63,292	562,359	2,682,950
27	Accounts payable	561,938	-	10,153	12,726	86,262	46,352	48,400	38,236	16,570	35,905	36,426	7,237	49,211	174,460
28	Deposits and withdrawable shares	246	-	10	-	48	175	7	6	-	-	-	-	-	-
29	Bonds, notes, mortgages payable maturing in less than one year.	156,769	-	5,278	4,293	37,161	17,797	18,161	13,006	7,936	21,033	20,774	2,066	6,950	2,314
30	Other current liabilities	359,393	-	2,300	3,864	32,938	20,098	26,750	22,278	15,720	28,295	19,839	3,582	28,550	155,179
31	Loans from stockholders	31,107	-	4,027	1,523	7,162	9,595	8,069	140	591	-	-	-	-	-
32	Bonds, notes, mortgages payable maturing in one year or more.	976,196	-	3,004	6,873	34,831	30,964	23,139	19,949	15,800	43,055	91,105	31,751	156,006	519,719
33	Other liabilities	150,175	-	1,088	1,242	7,270	2,085	7,522	10,729	2,272	21,373	7,500	-	5,840	83,254
34	Capital stock, preferred	144,718	-	1,066	1,198	3,976	1,065	6,299	4,430	2,008	29,453	7,472	-	22,642	65,109
35	Capital stock, common	649,493	-	13,564	17,052	73,050	34,965	55,773	32,809	31,252	44,123	72,175	1,704	38,705	234,321
36	Paid-in or capital surplus	528,144	-	2,525	934	12,038	16,887	19,205	12,148	20,351	40,491	56,552	7,498	94,701	244,814
37	Surplus reserves	148,181	-	316	21	1,619	357	1,527	2,749	639	5,340	5,699	187	28,017	101,710
38	Earned surplus and undivided profits	1,843,440	-	[1]13,733	4,517	75,142	56,908	95,190	110,817	76,134	111,031	84,360	9,267	131,737	1,102,070
39	Total compiled receipts	8,065,480	28,388	75,536	131,680	862,629	510,021	572,277	485,085	274,460	486,028	541,028	70,760	573,138	3,454,450
40	Business receipts	7,923,091	28,186	73,913	131,379	854,512	505,932	566,744	480,147	271,333	481,477	532,970	70,061	559,579	3,366,858
	Interest on Government obligations (less amortizable bond premium):														
41	Wholly taxable	2,539	-	-	2	37	10	181	142	93	166	122	28	136	1,622
42	Subject to surtax only	42	-	-	-	39	-	1	-	-	2	-	-	-	-
43	Wholly tax-exempt	136	-	-	-	-	-	45	30	31	3	-	-	-	27
44	Other interest	11,564	5	-	-	364	146	387	367	336	490	1,107	309	2,431	5,622
45	Rents	9,035	5	-	21	1,410	244	842	272	188	622	358	-	3,660	1,413
46	Royalties	5,085	7	16	-	301	4	482	542	447	203	549	13	1,001	1,520
47	Net short-term capital gain reduced by net long-term capital loss.	22	-	-	-	10	-	5	1	-	-	6	-	-	-
48	Net long-term capital gain reduced by net short-term capital loss.	8,349	76	25	22	1,080	414	1,264	826	950	449	2,124	76	60	983
49	Net gain, sales other than capital assets	5,062	-	190	-	10	58	-	-	-	5	-	-	-	4,799
50	Dividends, domestic corporations	8,002	11	6	-	96	42	82	211	366	725	856	175	354	5,078
51	Dividends, foreign corporations	60,395	-	-	-	-	-	-	170	21	6	798	-	685	58,715
52	Other receipts	32,158	98	1,386	256	4,770	3,171	2,244	2,377	695	1,880	2,138	98	5,232	7,813

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		(Thousand dollars)													
	MANUFACTURING: RUBBER AND MISCELLANEOUS PLASTICS PRODUCTS--Continued														
53	Total compiled deductions	7,563,103	27,530	79,127	128,045	840,154	486,792	538,060	459,773	250,983	461,581	531,332	66,686	535,126	3,157,914
54	Cost of sales and operations	5,433,776	20,142	53,114	92,319	619,467	375,875	413,970	358,835	181,812	336,189	361,641	54,900	326,853	2,238,659
55	Compensation of officers	113,459	911	5,391	10,950	43,135	14,706	13,729	8,656	3,943	4,306	2,901	422	1,301	3,108
56	Rent paid on business property	81,570	503	1,754	2,447	12,331	5,552	4,234	2,765	2,055	2,852	6,289	456	7,135	33,197
57	Repairs	116,623	281	288	581	6,734	4,503	4,779	4,943	3,593	5,736	10,177	644	9,676	64,688
58	Bad debts	21,935	196	192	244	2,588	1,959	919	626	849	1,310	954	6	3,451	8,641
59	Interest paid	52,174	236	327	604	4,441	2,632	2,547	2,075	1,475	3,213	5,839	1,478	7,784	19,523
60	Taxes paid	289,085	690	1,848	2,168	14,682	8,717	11,623	9,743	6,518	25,919	28,365	855	21,130	156,827
61	Contributions or gifts	4,610	29	-	50	339	137	319	450	197	456	191	50	895	1,497
62	Amortization	1,473	17	22	21	262	140	210	67	210	32	68	-	-	424
63	Depreciation	237,826	1,055	2,336	2,825	21,907	12,748	14,883	11,550	6,102	15,081	16,360	2,012	14,813	116,154
64	Depletion	377	-	-	-	97	1	-	-	-	48	-	-	166	65
65	Advertising	133,549	279	277	858	4,195	2,746	3,716	3,282	3,933	5,101	7,135	1,852	22,188	77,987
66	Amounts contributed under pension plans	66,746	26	-	62	2,468	1,613	2,615	3,458	2,631	4,363	4,993	726	2,841	40,950
67	Amounts contributed under other employee benefit plans.	41,816	149	263	289	1,942	2,094	2,714	2,366	1,863	3,268	4,113	247	971	21,537
68	Net loss, sales other than capital assets	3,730	-	1,064	-	97	53	39	85	69	797	2	-	603	921
69	Other deductions	964,354	3,016	12,251	14,627	105,469	53,316	61,763	50,872	35,733	52,910	82,304	3,038	115,319	373,736
70	Compiled net profit (less net loss) (39 less 53)	502,377	858	[2]3,591	3,635	22,475	23,229	34,217	25,312	23,477	24,447	9,696	4,074	38,012	296,536
71	Net income (less deficit), total (70 less 43)	502,241	858	[2]3,591	3,635	22,475	23,229	34,172	25,282	23,446	24,444	9,696	4,074	38,012	296,509
	Returns other than Form 1120-S:														
72	Net income (less deficit) (71 less 79)	499,577	849	[2]3,503	3,204	20,769	22,623	34,172	25,282	23,446	24,444	9,696	4,074	38,012	296,509
73	Statutory special deductions, total	20,546	9	501	269	1,898	3,073	1,727	280	1,244	1,083	4,699	149	596	5,018
74	Net operating loss carryforward	13,922	-	501	269	1,831	3,034	1,659	103	933	466	4,130	-	295	701
75	Dividends received deduction	6,613	9	-	-	67	39	68	177	311	617	558	149	301	4,317
76	Income subject to tax	526,307	2,118	1,246	4,382	34,578	22,576	37,115	28,571	22,832	28,321	11,736	3,925	37,416	291,491
77	Income tax	264,598	985	384	1,294	13,952	10,537	18,258	14,296	11,658	14,597	5,819	2,014	19,516	151,288
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77).	237,779	[3]127	[3]3,975	2,341	8,523	12,692	15,959	11,016	11,819	9,850	3,877	2,060	18,496	145,248
79	Form 1120-S net income (less deficit) (71 less 72)	2,664	[4]	[2]88	431	1,706	[4]	-	-	-	-	-	-	-	-
	Distributions to stockholders:														
80	Cash and assets other than own stock	129,239	58	289	162	2,649	1,022	3,252	3,701	3,172	4,959	2,723	2,385	9,531	95,336
81	Corporation's own stock	42,124	-	-	-	4,224	-	317	530	718	835	4,445	-	-	31,055
	MANUFACTURING: LEATHER AND LEATHER PRODUCTS														
1	Number of returns, total	2,982	44	819	352	1,055	369	235	71	21	11	2	1	2	-
2	Form 1120-S	222	-	56	52	92	[4]	1	-	-	-	-	-	-	-
		(Thousand dollars)													
3	Total assets	1,912,804	-	18,662	23,885	239,705	267,455	355,521	248,607	148,591	162,509	54,541	90,238	303,090	-
4	Cash	169,533	-	2,021	5,087	27,447	26,065	28,843	24,473	8,778	16,234	3,566	3,406	23,613	-
5	Notes and accounts receivable	578,766	-	5,113	6,709	90,164	86,161	120,759	69,124	39,489	37,248	8,053	11,857	104,089	-
6	Less: Reserve for bad debts	9,404	-	53	82	1,190	1,578	2,190	1,209	737	973	171	300	921	-
7	Inventories, total	601,953	-	4,310	6,737	67,896	88,873	126,269	85,705	51,911	58,460	14,328	19,313	78,151	-
8	Last-in, first-out	34,956	-	252	145	824	3,236	6,564	6,064	11,279	2,266	4,326	-	-	-
9	Other than last-in, first-out	294,202	-	1,958	3,220	37,818	53,126	79,162	48,296	31,516	29,104	10,002	-	-	-
10	Not stated	272,795	-	2,100	3,372	29,254	32,511	40,543	31,345	9,116	27,090	-	19,313	78,151	-
	Investments, Government obligations:														
11	States and possessions	6,549	-	-	-	-	-	283	585	2,951	2,730	-	-	-	-
12	United States obligations	22,241	-	-	-	126	3,130	2,330	4,672	5,738	1,952	4,238	55	-	-
13	Not stated	994	-	36	-	-	15	198	396	-	349	-	-	-	-
14	Other current assets, including short-term marketable investments.	21,684	-	379	240	4,101	4,215	4,557	3,372	2,217	1,698	209	203	493	-
15	Loans to stockholders	2,661	-	150	207	946	68	736	539	15	-	-	-	-	-
16	Mortgage and real estate loans	3,266	-	-	18	232	2,335	275	25	277	69	35	-	-	-
17	Other investments	208,404	-	1,076	63	14,352	10,998	25,707	23,823	19,474	11,725	2,427	41,152	57,607	-
18	Depreciable assets	562,030	-	8,926	6,603	70,881	85,181	92,552	69,013	37,164	52,142	27,444	26,641	85,483	-
19	Less: Accumulated amortization and depreciation	304,122	-	4,712	2,362	40,725	42,854	52,601	38,556	20,260	23,052	16,046	12,688	50,266	-
20	Depletable assets	63	-	-	-	10	-	-	53	-	-	-	-	-	-
21	Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Land	17,597	-	163	72	1,656	2,556	2,415	2,537	923	2,883	634	564	3,194	-
23	Intangible assets	789	-	186	46	175	1	107	24	37	-	-	213	-	-
24	Less: Accumulated amortization	501	-	83	22	107	1	75	17	15	-	-	181	-	-
25	Other assets	30,301	-	1,150	569	3,741	2,290	5,356	4,048	629	1,044	9,824	3	1,647	-

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		(Thousand dollars)													
	MANUFACTURING: LEATHER AND LEATHER PRODUCTS—Cont.														
26	Total liabilities	1,912,804	-	18,662	23,885	239,705	267,455	355,521	248,607	148,591	162,509	54,541	90,238	303,090	-
27	Accounts payable	282,500	-	5,003	7,383	57,030	51,917	74,805	34,931	16,824	13,646	2,099	5,244	13,618	-
28	Deposits and withdrawable shares	500	-	248	-	242	-	10	-	-	-	-	-	-	-
29	Bonds, notes, mortgages payable maturing in less than one year.	146,264	-	1,696	1,215	26,764	38,633	42,353	22,477	10,601	1,025	-	-	1,500	-
30	Other current liabilities	128,330	-	1,269	3,241	16,796	20,475	26,529	16,991	8,019	9,642	3,494	2,756	19,118	-
31	Loans from stockholders	13,347	-	724	1,594	5,510	1,543	2,369	607	1,000	-	-	-	-	-
32	Bonds, notes, mortgages payable maturing in one year or more.	225,048	-	1,695	2,331	14,756	19,363	22,071	10,217	11,636	8,145	19,834	16,730	98,270	-
33	Other liabilities	37,847	-	1,908	1,718	2,309	5,725	5,576	5,852	2,749	5,214	129	5,373	1,294	-
34	Capital stock, preferred	58,163	-	451	-	3,156	11,496	12,823	11,473	2,224	3,924	500	-	12,116	-
35	Capital stock, common	327,428	-	7,955	6,115	58,219	37,647	53,343	42,403	21,490	16,834	501	28,154	54,767	-
36	Paid-in or capital surplus	97,280	-	1,401	207	3,435	7,153	9,303	10,401	6,926	8,283	-	10,038	40,133	-
37	Surplus reserves	19,633	-	-	-	-	940	1,528	4,639	3,677	7,746	804	140	159	-
38	Earned surplus and undivided profits	576,464	-	[1]3,688	81	51,488	72,563	104,811	88,616	63,445	88,050	27,180	21,803	62,115	-
39	Total compiled receipts	3,880,367	14,282	50,130	78,811	648,741	683,423	852,374	484,473	235,760	276,631	59,720	139,375	356,647	-
40	Business receipts	3,850,886	13,802	49,924	78,300	644,281	680,268	844,672	481,330	233,488	273,626	59,422	137,329	354,444	-
	Interest on Government obligations (less amortizable bond premium):														
41	Wholly taxable	546	-	-	-	1	39	50	120	166	87	74	9	-	-
42	Subject to surtax only	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	Wholly tax-exempt	150	-	-	-	-	-	8	19	63	39	21	-	-	-
44	Other interest	3,601	43	-	85	315	355	427	255	183	234	14	528	1,162	-
45	Rents	2,710	178	83	23	269	390	789	459	24	247	121	14	113	-
46	Royalties	553	-	-	-	10	-	143	126	70	167	-	37	-	-
47	Net short-term capital gain reduced by net long-term capital loss.	52	-	-	3	2	-	47	-	-	-	-	-	-	-
48	Net long-term capital gain reduced by net short-term capital loss.	3,183	7	-	2	1,558	368	612	104	96	25	4	-	407	-
49	Net gain, sales other than capital assets	105	1	-	-	87	-	1	16	-	-	-	-	-	-
50	Dividends, domestic corporations	1,408	136	-	-	51	41	167	206	343	101	-	2	361	-
51	Dividends, foreign corporations	12	-	-	-	-	-	1	10	-	1	-	-	-	-
52	Other receipts	17,161	115	123	398	2,167	1,962	5,457	1,828	1,327	2,104	64	1,456	160	-
53	Total compiled deductions	3,765,530	14,871	51,438	77,369	644,226	669,750	832,348	465,164	226,952	252,240	57,511	126,243	347,418	-
54	Cost of sales and operations	3,027,548	11,363	35,748	59,867	516,047	539,778	680,826	382,993	185,822	197,613	43,037	106,135	268,319	-
55	Compensation of officers	78,489	260	4,678	4,459	23,832	15,804	15,471	7,106	2,030	2,788	577	351	1,133	-
56	Rent paid on business property	29,688	53	1,479	1,346	7,939	5,081	5,271	2,734	3,090	717	19	-	1,959	-
57	Repairs	18,373	23	191	486	2,279	3,364	3,508	2,060	1,767	1,564	262	1,032	1,837	-
58	Bad debts	9,632	87	61	90	1,964	1,574	1,764	591	489	584	51	. 73	2,304	-
59	Interest paid	22,407	174	156	398	2,877	3,768	4,724	2,605	1,225	500	697	866	4,417	-
60	Taxes paid	76,443	363	1,159	1,761	13,021	13,779	15,598	8,381	4,372	6,407	872	2,910	7,820	-
61	Contributions or gifts	3,038	2	4	-	210	483	602	450	245	533	105	128	276	-
62	Amortization	286	1	21	2	97	10	95	3	57	-	-	-	-	-
63	Depreciation	39,538	243	743	715	6,030	6,651	7,712	4,827	2,361	3,585	1,256	1,862	3,553	-
64	Depletion	65	-	-	-	-	-	-	60	5	-	-	-	-	-
65	Advertising	44,869	253	165	94	2,858	2,727	7,428	6,935	3,677	4,779	1,772	4,326	9,855	-
66	Amounts contributed under pension plans	14,786	44	21	1	392	1,097	2,500	2,547	580	2,624	563	1,678	2,739	-
67	Amounts contributed under other employee benefit plans.	17,290	7	202	593	2,849	2,658	3,203	1,763	1,153	1,061	1,095	1,014	1,692	-
68	Net loss, sales other than capital assets	781	21	-	-	14	152	67	97	20	18	381	11	-	-
69	Other deductions	382,297	1,977	6,810	7,557	63,817	72,824	83,579	42,012	20,059	29,467	6,824	5,857	41,514	-
70	Compiled net profit (less net loss) (39 less 53)	114,837	[2]589	[2]1,308	1,442	4,515	13,673	20,026	19,309	8,808	24,391	2,209	13,132	9,229	-
71	Net income (less deficit), total (70 less 43)	114,687	[2]589	[2]1,308	1,442	4,515	13,673	20,018	19,290	8,745	24,352	2,188	13,132	9,229	-
	Returns other than Form 1120-S:														
72	Net income (less deficit) (71 less 79)	112,978	[2]589	[2]1,371	1,593	2,596	13,906	19,907	19,290	8,745	24,352	2,188	13,132	9,229	-
73	Statutory special deductions, total	5,416	116	104	1,535	769	127	684	575	782	85	-	2	637	-
74	Net operating loss carryforward	4,218	-	104	1,535	718	96	542	400	493	-	-	-	330	-
75	Dividends received deduction	1,198	116	-	-	51	31	142	175	289	85	-	2	307	-
76	Income subject to tax	140,196	49	600	1,192	11,366	21,861	24,599	21,582	10,033	24,265	2,927	13,130	8,592	-
77	Income tax	68,065	22	166	374	4,260	10,068	11,874	10,934	5,129	12,551	1,516	6,822	4,349	-
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77).	46,772	[3]611	[3]1,474	1,068	255	3,605	8,152	8,375	3,679	11,840	693	6,310	4,880	-
79	Form 1120-S net income (less deficit) (71 less 72)	1,709	-	63	[2]151	1,919	([4])	111	-	-	-	-	-	-	-
	Distributions to stockholders:														
80	Cash and assets other than own stock	30,709	-	105	58	1,220	1,046	2,267	2,091	2,055	5,073	540	5,234	11,020	-
81	Corporation's own stock	7,404	-	-	-	4	2,190	715	554	2,651	1,290	-	-	-	-

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	MANUFACTURING: STONE, CLAY, AND GLASS PRODUCTS														
1	Number of returns, total	7,845	144	1,734	1,523	3,088	653	394	122	73	54	25	18	14	3
2	Form 1120-S	679	23	126	234	261	(4)	3	1	-	-	-	-	-	-
		(Thousand dollars)													
3	Total assets	9,336,598	-	43,481	113,657	721,275	443,025	583,323	424,877	533,442	788,943	893,559	1,206,968	2,216,686	1,367,362
4	Cash	654,045	-	5,227	12,454	62,903	49,891	52,533	36,245	55,618	54,295	54,357	93,453	118,628	58,441
5	Notes and accounts receivable	1,480,537	-	11,347	29,229	213,064	114,745	132,110	81,910	88,189	115,716	118,377	133,881	244,435	197,534
6	Less: Reserve for bad debts	35,110	-	219	496	3,394	3,230	3,393	1,614	1,805	3,349	2,382	3,134	6,282	5,812
7	Inventories, total	1,433,226	-	5,592	17,384	103,650	70,918	99,187	75,616	86,693	119,615	182,091	185,499	260,512	226,469
8	Last-in, first-out	119,952	-	437	103	285	7,373	3,180	5,856	3,320	8,090	11,517	26,922	52,869	-
9	Other than last-in, first-out	802,327	-	2,892	8,607	60,870	39,703	61,202	48,884	53,522	73,426	71,311	101,568	158,875	121,467
10	Not stated	510,947	-	2,263	8,674	42,495	23,842	34,805	20,876	29,851	38,099	99,263	57,009	48,768	105,002
	Investments, Government obligations:														
11	States and possessions	47,479	-	-	-	87	104	2,150	2,140	2,585	2,136	9,303	312	6,731	21,931
12	United States obligations	390,108	-	702	1	3,132	5,548	13,558	14,694	21,609	33,325	18,724	48,896	159,986	69,933
13	Not stated	21,404	-	21	-	1,039	-	967	1,806	9,212	-	363	-	7,996	-
14	Other current assets, including short-term marketable investments	135,539	-	473	2,494	11,389	5,315	11,553	7,789	5,530	8,495	36,499	11,510	15,209	19,283
15	Loans to stockholders	6,344	-	238	1,578	3,512	97	632	165	30	-	-	44	48	-
16	Mortgage and real estate loans	7,720	-	2	207	2,176	94	908	727	2,412	303	719	57	115	-
17	Other investments	666,327	-	782	1,472	21,277	26,877	36,425	34,139	36,908	37,979	64,671	62,975	238,562	104,260
18	Depreciable assets	7,843,305	-	35,558	86,835	576,698	330,557	433,656	298,004	401,625	668,106	667,813	1,102,234	2,071,481	1,170,738
19	Less: Accumulated amortization and depreciation	3,803,204	-	18,717	47,109	317,137	187,075	235,038	152,183	207,807	293,543	301,566	476,833	1,002,623	563,573
20	Depletable assets	193,449	-	-	377	6,161	3,595	9,944	5,432	11,443	35,289	19,027	23,962	42,879	35,340
21	Less: Accumulated depletion	55,375	-	-	230	1,900	748	3,501	1,630	4,278	12,712	6,212	6,086	11,768	6,310
22	Land	201,601	-	1,096	4,377	23,867	13,753	16,059	11,751	16,243	15,357	16,076	18,863	34,559	29,600
23	Intangible assets	14,765	-	404	457	3,438	495	2,147	1,886	857	221	1,370	133	3,357	-
24	Less: Accumulated amortization	5,091	-	213	230	1,234	98	784	945	433	136	572	83	363	-
25	Other assets	139,529	-	1,188	4,857	12,547	12,187	14,210	8,945	8,811	7,846	14,901	11,285	33,224	9,528
26	Total liabilities	9,336,598	-	43,481	113,657	721,275	443,025	583,323	424,877	533,442	788,943	893,559	1,206,968	2,216,686	1,367,362
27	Accounts payable	606,829	-	7,498	20,927	128,729	65,533	62,532	39,157	32,079	38,780	51,405	49,103	62,063	49,023
28	Deposits and withdrawable shares	4,958	-	578	454	3,006	-	624	285	11	-	-	-	-	-
29	Bonds, notes, mortgages payable maturing in less than one year	310,889	-	5,202	13,475	85,630	32,895	36,686	26,336	12,370	32,372	34,944	14,704	15,275	1,000
30	Other current liabilities	549,454	-	1,536	5,731	42,241	26,217	40,452	25,334	29,747	48,530	36,828	53,138	129,083	110,617
31	Loans from stockholders	37,301	-	2,496	2,751	14,320	10,709	4,325	1,950	-	-	750	-	-	-
32	Bonds, notes, mortgages payable maturing in one year or more	1,089,698	-	7,522	17,854	97,811	48,816	57,230	36,398	53,888	72,995	153,883	112,710	307,969	122,622
33	Other liabilities	249,256	-	2,570	3,585	16,104	15,123	13,263	12,012	18,859	13,983	26,250	66,606	35,010	25,891
34	Capital stock, preferred	268,320	-	475	865	9,111	5,645	16,570	7,878	12,287	17,110	21,012	32,191	55,062	90,114
35	Capital stock, common	1,676,689	-	20,097	33,393	167,907	77,696	103,400	72,488	95,848	142,933	132,502	188,755	458,579	183,091
36	Paid-in or capital surplus	863,050	-	2,607	3,739	30,869	13,815	27,392	20,990	35,484	76,656	96,631	127,579	298,195	129,093
37	Surplus reserves	115,105	-	65	518	5,998	3,236	6,594	2,556	7,396	5,290	19,275	16,025	20,898	27,254
38	Earned surplus and undivided profits	3,565,049	-	[1]7,165	10,365	119,549	143,340	214,255	179,493	235,473	340,294	320,079	546,157	834,552	628,657
39	Total compiled receipts	10,592,258	34,153	88,833	242,827	1,346,995	740,742	838,463	557,953	635,909	758,933	932,955	1,051,640	2,031,469	1,331,386
40	Business receipts	10,364,610	33,257	87,180	238,732	1,323,269	726,794	821,891	546,902	625,764	747,394	918,271	1,032,056	1,956,291	1,306,809
	Interest on Government obligations (less amortizable bond premium):														
41	Wholly taxable	11,215	101	-	-	90	104	377	565	711	937	401	1,641	5,016	1,272
42	Subject to surtax only	21	-	-	-	-	-	-	5	-	-	-	5	11	-
43	Wholly tax-exempt	2,565	-	-	-	727	7	68	82	87	62	729	2	150	651
44	Other interest	13,410	152	21	82	805	748	1,029	698	869	1,414	1,617	1,061	2,724	2,190
45	Rents	18,862	17	103	337	3,963	3,546	1,900	1,642	823	798	526	686	3,469	1,052
46	Royalties	15,620	33	661	175	358	126	693	180	312	487	573	1,799	8,570	1,653
47	Net short-term capital gain reduced by net long-term capital loss	287	-	10	62	70	2	13	11	23	22	16	-	29	29
48	Net long-term capital gain reduced by net short-term capital loss	29,884	371	63	253	4,244	2,967	1,914	1,548	798	3,546	4,542	2,789	3,483	3,366
49	Net gain, sales other than capital assets	1,005	-	359	-	89	407	35	-	8	9	92	1	1	4
50	Dividends, domestic corporations	22,117	32	-	24	154	365	550	1,123	2,079	995	1,850	1,446	7,719	5,780
51	Dividends, foreign corporations	49,124	-	-	-	-	-	28	57	461	60	353	7,755	39,352	1,058
52	Other receipts	63,538	190	436	3,162	13,226	5,676	9,965	5,140	3,974	3,209	3,985	2,399	4,654	7,522

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		(Thousand dollars)													
	MANUFACTURING: STONE, CLAY, AND GLASS PRODUCTS—Cont.														
53	Total compiled deductions	9,716,573	31,926	91,041	241,000	1,316,947	712,988	811,788	528,563	578,736	693,851	877,149	946,346	1,708,064	1,178,174
54	Cost of sales and operations	6,838,018	19,860	55,194	169,660	929,157	538,268	579,742	389,763	425,908	477,881	647,805	636,659	1,214,578	753,543
55	Compensation of officers	173,336	728	6,797	15,558	55,679	18,823	21,807	10,517	8,607	8,571	7,389	6,419	8,776	3,665
56	Rent paid on business property	70,465	324	2,693	3,009	13,063	5,839	5,250	2,366	1,740	5,248	5,661	4,720	11,882	8,670
57	Repairs	281,947	1,300	1,478	3,654	19,153	8,980	12,027	7,599	9,135	20,210	24,644	44,460	72,499	56,808
58	Bad debts	23,710	88	310	858	5,269	2,827	2,921	1,211	926	2,211	1,270	1,511	1,841	2,467
59	Interest paid	74,201	178	360	1,388	10,682	5,056	5,828	4,028	3,449	6,411	9,510	7,049	14,641	5,621
60	Taxes paid	245,857	1,013	2,140	5,167	29,651	16,817	18,512	11,647	14,815	19,616	20,612	30,136	44,297	31,434
61	Contributions or gifts	8,159	8	1	4	304	421	540	418	615	530	505	636	3,269	908
62	Amortization	11,647	129	129	23	321	331	463	118	74	77	286	1,300	415	7,983
63	Depreciation	482,547	1,405	3,724	9,517	55,099	27,424	32,236	18,407	25,232	39,918	40,348	57,475	113,880	57,882
64	Depletion	71,127	496	-	193	1,117	1,105	2,647	2,918	4,061	11,896	6,843	13,536	21,224	5,091
65	Advertising	74,425	182	458	1,046	6,901	2,275	4,295	3,649	6,853	4,482	6,292	10,102	14,998	12,892
66	Amounts contributed under pension plans	76,552	174	1	50	3,049	2,673	4,313	3,133	5,184	6,542	7,468	10,268	24,111	9,586
67	Amounts contributed under other employee benefit plans.	48,665	111	172	251	3,062	2,375	3,171	2,275	4,034	4,102	3,620	5,606	9,606	10,280
68	Net loss, sales other than capital assets	2,515	491	3	175	169	547	101	17	125	607	184	43	48	5
69	Other deductions	1,233,402	5,439	17,581	30,449	184,271	79,227	117,935	70,497	67,978	85,549	94,712	116,426	151,999	211,339
70	Compiled net profit (less net loss) (39 less 53)	875,685	2,227	[2]2,208	1,827	30,048	27,754	26,675	29,390	57,173	65,082	55,806	105,294	323,405	153,212
71	Net income (less deficit), total (70 less 43)	873,120	2,227	[2]2,208	1,827	29,321	27,747	26,607	29,308	57,086	65,020	55,077	105,292	323,255	152,561
	Returns other than Form 1120-S:														
72	Net income (less deficit) (71 less 79)	867,755	2,226	[2]1,893	1,071	26,191	26,644	26,390	28,835	57,086	65,020	55,077	105,292	323,255	152,561
73	Statutory special deductions, total	29,580	405	475	542	3,651	1,465	2,163	2,071	2,743	1,243	2,167	1,228	6,514	4,913
74	Net operating loss carryforward	11,010	377	475	542	3,537	1,258	1,669	1,119	1,042	396	595	-	-	-
75	Dividends received deduction	18,489	28	-	-	114	207	413	952	1,701	847	1,572	1,228	6,514	4,913
76	Income subject to tax	914,611	3,211	2,019	6,578	40,321	32,263	39,055	29,741	55,517	75,666	58,536	107,315	316,741	147,648
77	Income tax	457,630	1,610	535	1,961	14,743	14,342	18,700	14,687	28,359	38,354	29,818	54,984	163,684	75,853
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77)	418,055	617	[3]2,743	[3]134	15,305	13,412	7,975	14,703	28,814	26,728	25,988	50,310	159,721	77,359
79	Form 1120-S net income (less deficit) (71 less 72)	5,365	1	[2]315	756	3,130	(4)	217	473	-	-	-	-	-	-
	Distributions to stockholders:														
80	Cash and assets other than own stock	310,962	728	14	2,110	6,589	3,507	6,481	7,218	12,972	18,702	20,518	39,910	122,316	69,897
81	Corporation's own stock	51,337	5,237	-	-	3,304	1,589	1,435	679	9,942	1,448	4,127	2,846	7,421	13,309
	MANUFACTURING: PRIMARY METAL INDUSTRIES														
1	Number of returns, total	4,477	109	852	724	1,561	419	400	151	97	70	31	23	23	17
2	Form 1120-S	234	(4)	80	44	77	(4)	2	-	-	-	-	-	-	-
		(Thousand dollars)													
3	Total assets	28,177,641	-	19,072	51,743	361,990	304,032	643,281	529,892	705,228	1,121,895	1,081,892	1,704,206	3,325,825	18,328,585
4	Cash	1,494,436	-	2,239	7,843	42,925	45,104	61,833	49,325	64,348	75,611	63,748	79,320	171,977	830,163
5	Notes and accounts receivable	3,078,048	-	7,316	16,916	78,169	74,834	154,961	104,730	134,041	172,952	168,960	184,194	461,882	1,519,093
6	Less: Reserve for bad debts	49,949	-	126	389	1,118	1,380	2,530	2,161	2,656	2,835	1,900	2,361	5,001	27,492
7	Inventories, total	5,818,068	-	2,690	8,001	65,895	53,148	143,317	137,120	182,888	309,449	298,779	408,931	804,916	3,402,934
8	Last-in, first-out	1,585,930	-	-	972	1,269	-	8,442	21,435	29,950	52,056	83,949	83,028	176,314	1,128,515
9	Other than last-in, first-out	1,348,816	-	2,196	4,343	41,531	23,102	90,679	86,194	107,516	146,817	171,467	154,422	248,306	272,243
10	Not stated	2,883,322	-	494	2,686	23,095	30,046	44,196	29,491	45,422	110,576	43,363	171,481	380,296	2,002,176
	Investments, Government obligations:														
11	States and possessions	73,658	-	-	-	58	1,124	4,814	976	4,829	2,758	4,409	1,440	371	52,879
12	United States obligations	1,147,276	-	2	313	9,130	6,466	16,257	18,803	18,868	38,283	25,440	61,751	43,882	908,081
13	Not stated	11,833	-	-	-	407	-	1,897	272	3,015	1,325	4,917	-	-	-
14	Other current assets, including short-term marketable investments.	665,283	-	377	572	5,513	4,835	9,951	10,360	18,209	28,666	12,239	18,363	72,373	483,825
15	Loans to stockholders	6,370	-	196	301	2,131	58	544	266	842	1,609	-	-	423	-
16	Mortgage and real estate loans	14,894	-	-	-	-	223	374	2,564	42	318	1,557	119	267	9,430
17	Other investments	2,272,883	-	67	706	22,315	11,550	31,533	38,327	47,948	74,068	83,513	151,015	220,559	1,591,282
18	Depreciable assets	25,998,567	-	12,528	39,232	249,358	202,814	416,574	292,849	431,849	798,055	794,763	1,304,472	2,809,648	18,646,425
19	Less: Accumulated amortization and depreciation	13,541,280	-	7,195	24,547	133,601	107,403	223,121	148,476	222,401	420,530	411,792	614,632	1,340,561	9,887,021
20	Depletable assets	1,026,273	-	48	-	-	-	66	609	525	13,748	16,479	131,658	52,150	810,990
21	Less: Accumulated depletion	618,908	-	-	-	-	-	13	490	95	3,114	11,533	62,924	42,628	498,111
22	Land	448,596	-	352	1,015	10,335	7,204	14,785	9,185	11,512	19,122	18,752	17,098	39,793	299,443
23	Intangible assets	43,863	-	44	1	807	229	1,770	1,375	714	1,022	1,604	1,271	-	35,026
24	Less: Accumulated amortization	8,780	-	10	-	20	170	354	958	139	749	147	381	-	5,852
25	Other assets	296,510	-	544	1,779	9,686	5,396	10,623	15,216	10,889	12,137	12,104	24,872	35,774	157,490

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		(Thousand dollars)													
	MANUFACTURING: PRIMARY METAL INDUSTRIES--Continued														
26	Total liabilities	28,177,641	-	19,072	51,743	361,990	304,032	643,281	529,892	705,228	1,121,895	1,081,892	1,704,206	3,325,825	18,328,585
27	Accounts payable	1,815,182	-	5,618	10,738	55,135	48,629	86,714	52,102	77,371	85,753	76,350	81,598	280,627	954,547
28	Deposits and withdrawable shares	608	-	-	-	29	107	219	84	-	-	-	-	-	169
29	Bonds, notes, mortgages payable maturing in less than one year.	493,020	-	1,648	3,291	30,113	15,027	41,228	31,823	28,323	50,925	48,041	29,602	83,426	129,573
30	Other current liabilities	1,714,042	-	1,434	5,131	23,039	24,590	43,912	34,085	38,558	65,649	57,477	101,442	149,521	1,169,204
31	Loans from stockholders	25,213	-	1,381	1,085	7,207	910	7,068	989	553	1,600	3,375	-	1,045	-
32	Bonds, notes, mortgages payable maturing in one year or more.	4,950,026	-	1,714	29,509	43,209	30,290	46,910	40,948	59,227	110,939	139,833	280,489	643,744	3,523,214
33	Other liabilities	876,091	-	1,442	2,770	6,946	3,451	10,073	11,775	29,816	24,719	16,125	15,250	136,547	617,177
34	Capital stock, preferred	1,138,763	-	10	103	6,104	5,161	19,484	16,343	13,548	29,496	7,098	53,276	130,083	858,057
35	Capital stock, common	4,444,672	-	6,447	12,781	88,959	59,131	106,299	89,658	106,999	152,270	121,009	220,848	438,250	3,042,021
36	Paid-in or capital surplus	1,875,180	-	426	805	9,043	2,743	23,506	27,703	52,593	98,997	179,372	283,268	409,794	786,930
37	Surplus reserves	540,404	-	-	-	1,815	1,452	3,784	4,784	10,060	13,901	6,644	36,508	21,187	440,269
38	Earned surplus and undivided profits	10,304,440	-	[1]1,048	[1]14,470	90,391	112,541	254,084	219,598	288,180	487,646	426,568	601,925	1,031,601	6,807,424
39	Total compiled receipts	26,666,438	115,325	107,185	136,379	756,235	639,338	1,237,795	903,328	1,095,927	1,476,040	1,279,846	1,660,463	3,321,801	13,936,776
40	Business receipts	26,169,569	113,753	106,645	135,392	750,000	632,682	1,227,539	894,502	1,084,775	1,461,845	1,269,653	1,639,840	3,286,424	13,566,519
	Interest on Government obligations (less amortizable bond premium):														
41	Wholly taxable	33,032	16	-	22	190	105	542	649	650	843	779	1,647	1,392	26,197
42	Subject to surtax only	34	-	-	-	-	-	-	-	22	-	-	-	-	12
43	Wholly tax-exempt	3,728	-	-	-	-	10	130	20	176	107	108	50	234	2,893
44	Other interest	97,356	106	289	83	357	741	1,010	800	1,110	2,187	2,166	2,767	3,306	82,434
45	Rents	28,887	76	209	92	1,317	237	830	562	1,393	1,107	388	3,966	2,633	16,077
46	Royalties	13,154	58	-	-	-	145	137	72	237	1,232	1,806	1,719	2,673	5,075
47	Net short-term capital gain reduced by net long-term capital loss.	209	-	-	-	10	-	65	2	88	-	2	2	1	39
48	Net long-term capital gain reduced by net short-term capital loss.	165,995	87	3	368	624	1,528	1,682	1,786	1,970	2,117	976	2,543	4,957	147,354
49	Net gain, sales other than capital assets	463	-	-	-	-	-	49	55	8	-	-	330	14	7
50	Dividends, domestic corporations	42,767	-	-	10	41	10	383	587	410	993	620	1,607	4,957	33,149
51	Dividends, foreign corporations	38,367	-	-	-	-	-	6	45	96	493	127	1,360	1,994	34,246
52	Other receipts	72,877	1,229	39	412	3,696	3,880	5,422	4,248	4,992	5,116	3,221	4,632	13,216	22,774
53	Total compiled deductions	25,006,714	113,204	100,816	140,188	743,649	621,084	1,201,820	864,508	1,058,758	1,386,156	1,209,254	1,613,148	3,151,305	12,802,824
54	Cost of sales and operations	18,924,945	93,169	79,752	104,223	572,687	493,278	970,018	704,966	871,136	1,109,117	961,332	1,246,205	2,431,310	9,287,752
55	Compensation of officers	198,557	977	4,787	8,536	38,641	19,492	28,355	15,173	12,892	12,100	8,520	8,830	13,868	26,386
56	Rent paid on business property	100,538	626	1,408	2,020	5,992	3,043	4,824	3,063	2,745	4,225	3,681	4,736	12,106	52,069
57	Repairs	1,301,482	445	1,668	892	6,265	7,316	14,914	11,789	17,561	40,596	39,601	86,117	129,368	944,950
58	Bad debts	18,907	287	278	135	1,261	1,164	2,083	1,250	1,820	1,064	939	1,217	1,577	5,832
59	Interest paid	265,426	513	103	1,456	3,768	2,134	5,012	3,648	5,317	7,634	8,063	14,494	36,163	177,121
60	Taxes paid	624,338	3,053	1,876	2,605	16,135	12,058	21,754	15,350	21,037	28,695	25,018	36,863	71,098	368,796
61	Contributions or gifts	20,579	17	13	8	242	217	634	673	699	1,141	650	867	1,912	13,506
62	Amortization	89,442	7	9	21	145	14	218	254	1,158	1,707	4,396	2,475	25,755	53,283
63	Depreciation	1,122,871	2,752	2,207	3,454	19,772	13,398	28,259	20,029	25,377	44,860	39,396	61,270	117,945	744,152
64	Depletion	141,520	-	4	-	-	-	62	30	27	563	1,897	7,296	5,635	126,006
65	Advertising	116,309	537	269	425	1,812	1,634	3,518	3,594	4,555	4,396	4,094	5,680	16,678	69,117
66	Amounts contributed under pension plans	311,820	1,210	558	143	1,776	1,173	6,164	5,635	8,288	14,554	15,458	16,380	34,946	205,535
67	Amounts contributed under other employee benefit plans.	217,359	788	336	262	4,478	3,652	8,011	4,915	6,716	10,496	8,551	11,958	22,579	134,617
68	Net loss, sales other than capital assets	17,933	-	22	1,157	133	429	141	289	208	227	651	13,694	128	854
69	Other deductions	1,534,688	8,823	7,526	14,851	70,542	62,082	107,853	73,850	79,222	104,781	87,007	95,066	230,237	592,848
70	Compiled net profit (less net loss) (39 less 53)	1,659,724	2,121	6,369	[2]3,809	12,586	18,254	35,975	38,820	37,169	89,884	70,592	47,315	170,496	1,133,952
71	Net income (less deficit), total (70 less 43)	1,655,996	2,121	6,369	[2]3,809	12,586	18,244	35,845	38,800	36,993	89,777	70,484	47,265	170,262	1,131,059
	Returns other than Form 1120-S:														
72	Net income (less deficit) (71 less 79)	1,653,127	1,937	6,133	[2]4,243	12,663	16,892	35,105	38,800	36,993	89,777	70,484	47,265	170,262	1,131,059
73	Statutory special deductions, total	101,205	-	230	808	1,130	203	1,573	3,759	836	4,529	2,382	3,638	4,213	77,904
74	Net operating loss carryforward	28,774	-	230	808	1,100	193	1,256	3,262	487	3,680	1,855	2,273	-	13,630
75	Dividends received deduction	36,333	-	-	-	30	10	317	497	349	849	527	1,365	4,213	28,176
76	Income subject to tax	1,660,747	2,649	6,697	3,259	23,620	21,848	44,536	44,166	45,613	96,536	71,061	69,709	172,770	1,058,283
77	Income tax	815,932	1,321	3,258	939	9,091	9,445	21,304	22,221	22,892	49,543	36,671	36,013	88,484	514,750
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77)	843,792	800	3,111	[3]4,748	3,495	8,809	14,671	16,599	14,277	40,341	33,921	11,302	82,012	619,202
79	Form 1120-S net income (less deficit) (71 less 72)	2,869	(4)	236	434	[2]77	(4)	740	-	-	-	-	-	-	-
	Distributions to stockholders:														
80	Cash and assets other than own stock	790,186	2,029	10,522	859	2,466	16,129	8,276	6,317	11,266	22,100	19,883	36,008	63,929	590,402
81	Corporation's own stock	27,186	-	41	-	882	6,318	1,914	2,783	824	2,458	4,547	2,358	-	5,061

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets											
			Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	MANUFACTURING: FABRICATED METAL PRODUCTS (INCLUDING ORDNANCE), EXCEPT MACHINERY AND TRANSPORTATION EQUIPMENT													
1	Number of returns, total	18,219	312	5,477	2,845	6,398	1,528	1,016	342	157	93	30	10	6	5
2	Form 1120-S	1,395	(4)	562	283	506	24	19	-	-	-	-	-	-	-
								(Thousand dollars)							
3	Total assets	13,462,425	-	121,554	209,977	1,473,393	1,049,912	1,562,106	1,173,770	1,089,829	1,489,703	1,028,210	703,342	811,600	2,749,029
4	Cash	1,043,677	-	12,632	20,729	170,702	109,719	140,788	97,068	83,983	116,805	51,708	34,307	47,753	157,483
5	Notes and accounts receivable	2,857,699	-	33,883	58,841	419,838	267,351	369,577	254,672	223,381	330,788	222,150	160,153	122,568	394,497
6	Less: Reserve for bad debts	54,589	-	564	1,896	7,446	5,559	7,559	6,049	4,503	7,797	5,160	2,442	2,087	3,527
7	Inventories, total	3,486,564	-	22,594	43,590	353,465	300,345	470,423	342,471	323,849	392,809	316,633	169,562	177,511	573,312
8	Last-in, first-out	293,255	-	851	544	7,294	6,586	16,696	25,036	33,347	40,740	46,071	21,558	5,111	89,421
9	Other than last-in, first-out	1,765,328	-	13,385	25,609	220,187	191,278	310,468	218,576	201,026	221,183	131,759	51,058	44,587	136,212
10	Not stated	1,427,981	-	8,358	17,437	125,984	102,481	143,259	98,859	89,476	130,886	138,803	96,946	127,813	347,679
	Investments, Government obligations:														
11	States and possessions	47,091	-	-	20	555	1,919	5,560	5,725	4,416	10,555	504	9,101	8,736	-
12	United States obligations	324,227	-	703	1,013	12,423	18,365	33,857	27,267	28,927	72,841	27,643	13,208	39,014	48,966
13	Not stated	21,786	-	177	-	87	3,821	3,459	7,739	2,635	20	1,107	-	2,741	-
14	Other current assets, including short-term marketable investments.	196,910	-	1,500	1,962	24,563	21,790	22,471	21,326	19,472	31,540	12,931	13,949	10,436	14,970
15	Loans to stockholders	15,847	-	1,059	2,231	3,430	2,307	1,544	2,764	1,248	1,264	-	-	-	-
16	Mortgage and real estate loans	10,780	-	66	244	1,626	2,751	2,109	1,459	208	285	386	1,646	-	-
17	Other investments	1,096,753	-	1,949	5,631	59,196	41,336	89,513	84,801	96,743	129,228	77,138	71,493	162,570	277,155
18	Depreciable assets	7,447,921	-	82,287	143,937	767,920	501,958	761,188	584,564	522,571	711,778	597,709	390,310	454,575	1,929,124
19	Less: Accumulated amortization and depreciation	3,544,859	-	42,813	78,883	393,570	265,472	392,352	296,622	253,711	353,804	296,811	183,734	234,478	752,609
20	Depletable assets	63,637	-	498	-	126	-	1,026	2,821	1,172	337	53	-	-	57,604
21	Less: Accumulated depletion	22,038	-	23	-	-	-	356	1,679	432	168	8	-	-	19,372
22	Land	213,984	-	1,716	2,242	26,920	22,894	28,339	21,671	17,097	23,145	13,936	9,434	13,400	33,190
23	Intangible assets	36,651	-	1,390	2,035	5,173	1,140	4,532	1,922	2,850	3,921	1,874	10,209	1,093	512
24	Less: Accumulated amortization	15,271	-	1,058	645	2,150	516	1,736	724	651	2,409	774	4,129	479	-
25	Other assets	235,655	-	5,558	8,926	30,535	25,763	29,723	22,574	20,574	28,565	7,191	10,275	8,247	37,724
26	Total liabilities	13,462,425	-	121,554	209,977	1,473,393	1,049,912	1,562,106	1,173,770	1,089,829	1,489,703	1,028,210	703,342	811,600	2,749,029
27	Accounts payable	1,376,745	-	36,499	47,151	252,459	163,686	211,186	112,099	89,725	114,082	60,784	37,637	40,975	210,462
28	Deposits and withdrawable shares	2,906	-	268	289	591	272	752	730	-	4	-	-	-	-
29	Bonds, notes, mortgages payable maturing in less than one year.	703,651	-	19,126	18,919	135,686	83,402	113,737	72,211	51,397	48,538	51,745	20,113	11,880	76,897
30	Other current liabilities	968,818	-	9,252	16,343	107,353	88,243	115,866	72,636	74,551	112,510	61,777	34,056	39,571	236,660
31	Loans from stockholders	81,283	-	10,154	9,846	29,762	9,965	12,152	4,095	2,219	3,090	-	-	-	-
32	Bonds, notes, mortgages payable maturing in one year or more.	1,577,213	-	17,568	32,507	146,036	88,976	117,033	98,366	117,628	118,072	132,246	62,162	104,035	542,584
33	Other liabilities	288,892	-	7,689	3,384	32,261	26,571	42,612	28,687	18,412	18,784	14,132	14,234	51,561	30,565
34	Capital stock, preferred	342,499	-	1,803	2,220	27,553	16,060	36,050	28,689	42,369	31,541	14,126	5,124	39,985	96,979
35	Capital stock, common	2,247,961	-	53,275	63,230	341,099	173,161	262,810	199,142	164,119	142,467	168,576	113,698	109,106	457,278
36	Paid-in or capital surplus	993,744	-	7,233	6,259	46,867	22,852	73,418	61,934	68,706	182,981	127,156	86,889	28,808	280,641
37	Surplus reserves	117,149	-	272	883	4,331	6,694	14,628	11,110	16,864	14,759	7,918	26,197	11,657	1,836
38	Earned surplus and undivided profits	4,761,564	-	[1]41,585	8,946	349,395	370,030	561,862	484,071	443,839	702,875	389,750	303,232	374,022	815,127
39	Total compiled receipts	21,125,121	708,561	330,895	486,577	3,178,833	2,071,340	2,745,057	1,847,932	1,502,264	1,943,649	1,301,265	919,868	1,056,205	3,032,675
40	Business receipts	20,832,953	699,447	327,286	480,446	3,148,413	2,051,037	2,710,616	1,820,491	1,482,069	1,913,308	1,282,778	905,583	1,022,843	2,988,636
	Interest on Government obligations (less amortizable bond premium):														
41	Wholly taxable	8,575	47	62	-	192	472	951	742	1,062	1,859	821	594	865	908
42	Subject to surtax only	125	-	-	-	-	58	3	1	1	58	-	-	-	4
43	Wholly tax-exempt	1,342	4	-	-	11	58	143	168	88	297	29	178	328	38
44	Other interest	24,293	354	74	146	1,581	1,138	1,841	1,526	1,742	3,338	1,862	1,898	2,284	6,509
45	Rents	23,613	163	316	500	5,209	1,902	3,193	3,729	1,082	2,556	667	633	655	3,008
46	Royalties	13,476	164	9	-	605	257	1,692	1,148	837	1,780	1,036	553	4,012	1,383
47	Net short-term capital gain reduced by net long-term capital loss.	646	12	-	-	111	233	35	4	14	23	12	1	169	32
48	Net long-term capital gain reduced by net short-term capital loss.	47,088	5,887	1,798	1,149	5,316	1,017	5,942	4,585	2,745	6,108	2,584	1,902	2,163	5,892
49	Net gain, sales other than capital assets	4,793	137	179	-	42	97	203	18	204	1,134	1,586	-	1,168	25
50	Dividends, domestic corporations	17,825	-	-	3	618	421	1,675	1,043	1,260	1,541	1,284	960	5,707	3,313
51	Dividends, foreign corporations	39,398	-	-	-	20	-	160	304	125	1,872	959	2,342	14,829	18,787
52	Other receipts	110,994	2,346	1,171	4,333	16,715	14,650	18,603	14,173	11,035	9,775	7,647	5,224	1,182	4,140

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	MANUFACTURING: FABRICATED METAL PRODUCTS (INCLUDING ORDNANCE), EXCEPT MACHINERY AND TRANSPORTATION EQUIPMENT--Continued	(Thousand dollars)													
53	Total compiled deductions	20,111,756	670,729	335,648	483,215	3,108,937	1,995,917	2,636,573	1,772,872	1,418,801	1,808,324	1,231,129	867,736	971,159	2,810,716
54	Cost of sales and operations	15,249,737	608,513	214,093	334,009	2,291,525	1,514,470	2,015,346	1,357,946	1,094,116	1,365,226	906,189	677,357	729,606	2,141,341
55	Compensation of officers	504,868	2,154	37,420	38,919	173,713	78,343	72,561	36,384	21,733	20,790	9,731	4,883	4,203	4,034
56	Rent paid on business property	173,627	4,842	9,684	12,090	41,906	18,281	17,582	10,271	5,920	8,321	8,089	6,616	4,725	25,300
57	Repairs	258,733	5,982	1,574	2,876	16,913	13,318	17,486	15,099	15,936	23,396	24,156	14,747	13,995	93,255
58	Bad debts	46,258	313	919	1,781	7,802	6,324	7,212	3,841	2,563	6,844	3,797	1,357	1,183	2,322
59	Interest paid	120,815	2,088	1,554	2,622	16,902	10,804	14,353	9,846	8,353	10,689	10,984	4,002	5,402	23,216
60	Taxes paid	427,772	14,134	7,562	10,893	63,808	36,579	52,139	37,387	31,743	39,827	31,777	21,350	16,939	63,634
61	Contributions or gifts	13,842	642	4	135	1,005	765	1,786	1,261	1,437	1,764	1,056	403	902	2,682
62	Amortization	10,886	3,950	136	288	988	896	645	242	441	212	111	130	202	2,645
63	Depreciation	498,352	6,079	8,025	12,777	68,163	38,294	52,292	39,966	34,516	44,316	39,009	26,362	28,930	99,623
64	Depletion	3,355	1	-	7	117	3	80	15	182	390	194	-	-	2,366
65	Advertising	180,678	496	2,895	5,915	17,384	11,955	20,627	17,040	12,594	21,068	13,753	9,362	30,910	16,679
66	Amounts contributed under pension plans	136,183	5,729	252	209	7,248	10,137	14,991	10,659	11,927	18,774	11,992	10,917	8,574	24,774
67	Amounts contributed under other employee benefit plans.	105,477	2,422	604	1,544	13,977	9,230	13,633	9,434	11,019	8,260	7,931	3,184	5,699	18,540
68	Net loss, sales other than capital assets	17,535	550	1,104	171	956	155	738	2,375	317	736	2,205	6	1,234	6,988
69	Other deductions	2,363,638	12,834	49,822	58,979	386,530	246,363	335,102	221,106	166,004	237,711	160,155	87,060	118,655	283,317
70	Compiled net profit (less net loss) (39 less 53)	1,013,365	37,832	[2]4,753	3,362	69,896	75,423	108,484	75,060	83,463	135,325	70,136	52,132	85,046	221,959
71	Net income (less deficit), total (70 less 43)	1,012,023	37,828	[2]4,753	3,362	69,885	75,365	108,341	74,892	83,375	135,028	70,107	51,954	84,718	221,921
	Returns other than Form 1120-S:														
72	Net income (less deficit) (71 less 79)	998,803	37,845	[2]5,210	1,437	62,177	74,109	106,450	74,892	83,375	135,028	70,107	51,954	84,718	221,921
73	Statutory special deductions, total	55,759	294	3,602	4,444	6,857	2,470	5,170	3,824	4,773	3,588	6,707	1,143	10,072	2,815
74	Net operating loss carryforward	40,639	294	3,602	4,444	6,465	2,163	3,767	2,725	3,740	2,277	5,616	327	5,219	-
75	Dividends received deduction	14,817	-	-	-	305	307	1,403	883	1,033	1,311	1,091	816	4,853	2,815
76	Income subject to tax	1,132,817	40,643	4,707	9,503	100,437	87,347	129,530	88,988	93,673	146,710	78,391	51,424	82,360	219,104
77	Income tax	549,732	19,316	1,349	2,888	37,433	39,639	62,461	44,016	47,429	74,381	40,006	26,177	42,323	112,314
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77).	463,633	18,516	[3]6,102	474	32,463	35,784	46,023	31,044	36,034	60,944	30,130	25,955	42,723	109,645
79	Form 1120-S net income (less deficit) (71 less 72)	13,220	([4])	457	1,925	7,708	1,256	1,891	-	-	-	-	-	-	-
	Distributions to stockholders:														
80	Cash and assets other than own stock	296,119	6,399	778	1,698	26,676	7,170	16,559	16,438	16,528	32,092	25,895	16,204	48,267	81,415
81	Corporation's own stock	57,539	400	-	-	3,129	2,965	13,817	5,117	4,407	9,934	2,862	2,555	12,353	-
	MANUFACTURING: MACHINERY, EXCEPT ELECTRICAL AND TRANSPORTATION EQUIPMENT														
1	Number of returns, total	18,143	417	5,633	3,474	5,526	1,402	887	364	178	141	56	42	13	10
2	Form 1120-S	1,329	([4])	647	284	334	45	17	-	-	-	-	-	-	-
		(Thousand dollars)													
3	Total assets	21,567,829	-	132,606	250,764	1,234,581	1,012,145	1,388,233	1,279,746	1,209,146	2,145,187	1,901,079	2,944,489	2,172,222	5,897,631
4	Cash	1,467,661	-	16,696	33,577	148,513	110,409	134,435	108,714	100,269	146,761	132,280	173,804	126,985	235,218
5	Notes and accounts receivable	4,786,927	-	30,338	63,766	298,475	226,669	319,056	294,647	277,050	454,659	465,675	683,424	484,310	1,188,858
6	Less: Reserve for bad debts	93,183	-	582	967	6,254	4,654	7,742	5,832	5,200	7,661	10,551	11,107	14,072	18,561
7	Inventories, total	5,979,913	-	23,148	41,461	314,929	267,413	414,510	409,626	372,772	692,808	569,905	872,881	601,950	1,398,510
8	Last-in, first-out	699,790	-	1,499	196	8,023	2,087	11,138	14,762	16,214	45,171	90,553	126,201	-	383,946
9	Other than last-in, first-out	2,900,318	-	10,818	23,165	199,504	186,481	283,291	260,019	213,894	459,922	304,743	316,218	388,697	253,566
10	Not stated	2,379,805	-	10,831	18,100	107,402	78,845	120,081	134,845	142,664	187,715	174,609	430,462	213,253	760,998
	Investments, Government obligations:														
11	States and possessions	61,227	-	37	-	1,958	3,541	7,318	4,542	3,168	3,975	7,109	8,016	1,916	19,647
12	United States obligations	753,358	-	560	109	7,304	14,874	33,568	27,895	31,934	50,852	33,816	85,780	58,032	408,634
13	Not stated	59,154	-	186	17	2,708	630	5,642	3,118	5,653	949	1,100	4,000	25,614	9,537
14	Other current assets, including short-term marketable investments.	272,419	-	2,433	4,606	17,754	13,320	20,341	20,407	23,964	23,936	40,569	35,389	24,988	44,712
15	Loans to stockholders	13,278	-	1,122	744	1,839	3,154	1,863	324	3,675	557	-	-	-	-
16	Mortgage and real estate loans	11,072	-	21	1,029	441	1,868	434	769	681	1,525	1,294	129	2,881	-
17	Other investments	2,206,312	-	2,029	10,642	50,137	49,052	79,065	88,830	87,312	194,439	229,393	310,886	312,451	792,076
18	Depreciable assets	11,213,985	-	99,900	181,140	717,723	559,260	648,096	591,507	531,544	1,070,659	835,615	1,339,593	904,822	3,734,126
19	Less: Accumulated amortization and depreciation.	5,827,072	-	52,992	99,689	383,291	286,002	335,902	319,182	270,535	556,975	459,665	645,095	396,204	2,021,540
20	Depletable assets	24,012	-	217	1,394	1,460	87	1,309	6,840	828	1,831	2,650	7,396	-	-
21	Less: Accumulated depletion	8,642	-	93	131	905	29	782	3,180	384	919	2,219	-	-	-
22	Land	265,039	-	1,726	3,429	20,863	18,316	22,821	21,971	16,192	28,945	21,872	37,471	22,414	49,019
23	Intangible assets	78,097	-	564	392	6,918	9,649	9,733	3,853	8,581	7,410	10,832	6,523	2,050	11,592
24	Less: Accumulated amortization	27,724	-	128	69	2,187	3,989	2,698	900	2,825	2,629	2,365	3,654	1,217	5,063
25	Other assets	331,996	-	7,424	9,314	36,196	28,577	37,166	25,797	24,467	34,065	23,769	39,053	15,302	50,866

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	MANUFACTURING: MACHINERY, EXCEPT ELECTRICAL AND TRANSPORTATION EQUIPMENT--Continued	(Thousand dollars)													
26	Total liabilities	21,567,829	-	132,606	250,764	1,234,581	1,012,145	1,388,233	1,279,746	1,209,146	2,145,187	1,901,079	2,944,489	2,172,222	5,897,631
27	Accounts payable	1,929,504	-	27,447	36,896	170,749	121,394	165,657	125,226	96,182	154,700	133,023	229,820	232,780	435,630
28	Deposits and withdrawable shares	15,906	-	253	932	5,756	3,187	1,664	3,360	48	188	-	518	-	-
29	Bonds, notes, mortgages payable maturing in less than one year.	1,022,654	-	18,551	30,780	122,224	71,064	93,317	66,957	59,225	84,285	74,486	143,046	67,171	191,548
30	Other current liabilities	1,360,522	-	12,602	18,031	99,186	79,275	110,045	93,307	76,983	135,441	140,619	206,335	135,683	253,015
31	Loans from stockholders	102,476	-	10,053	9,504	29,211	18,558	13,741	1,255	6,341	10,313	3,500	-	-	-
32	Bonds, notes, mortgages payable maturing in one year or more.	2,771,036	-	15,747	38,967	127,857	87,133	124,634	96,982	119,051	145,462	233,813	296,585	233,990	1,250,815
33	Other liabilities	623,693	-	6,354	7,013	37,438	25,257	31,186	33,511	36,129	46,484	55,068	88,558	30,848	225,847
34	Capital stock, preferred	456,114	-	1,969	3,673	21,517	25,807	32,187	33,579	33,686	44,091	25,987	32,020	63,191	138,407
35	Capital stock, common	4,351,070	-	61,695	75,984	282,653	195,130	235,731	197,034	176,420	341,948	199,184	458,641	359,892	1,766,758
36	Paid-in or capital surplus	1,585,174	-	4,930	5,981	50,936	42,162	61,291	72,561	95,892	150,961	268,894	355,696	245,730	230,140
37	Surplus reserves	234,982	-	1,501	742	8,600	2,535	16,625	16,673	8,783	30,030	20,790	44,709	33,753	50,241
38	Earned surplus and undivided profits	7,114,698	-	[1]28,496	22,261	278,454	340,643	502,155	539,301	500,406	1,001,284	745,715	1,088,561	769,184	1,355,230
39	Total compiled receipts	26,466,444	97,929	297,517	539,862	2,323,590	1,626,588	2,001,023	1,825,625	1,540,429	2,588,768	2,111,450	3,320,970	2,159,131	6,033,562
40	Business receipts	25,910,288	97,311	294,285	534,795	2,297,229	1,595,303	1,966,425	1,793,098	1,505,240	2,542,446	2,066,327	3,265,813	2,078,010	5,874,006
	Interest on Government obligations (less amortizable bond premium):														
41	Wholly taxable	20,617	24	22	5	301	412	975	779	997	1,489	758	1,703	1,915	11,237
42	Subject to surtax only	68	-	-	-	-	-	4	12	33	1	-	-	-	18
43	Wholly tax-exempt	2,141	-	-	227	68	100	261	98	305	159	210	282	42	389
44	Other interest	73,278	95	8	170	1,690	1,623	3,463	2,921	3,703	9,006	8,168	11,653	8,254	22,524
45	Rents	47,445	23	303	538	5,506	5,365	7,618	4,211	3,048	3,896	2,946	4,728	4,913	4,350
46	Royalties	83,642	14	11	228	443	740	2,995	3,908	3,652	4,907	5,693	3,154	4,296	53,601
47	Net short-term capital gain reduced by net long-term capital loss.	547	16	-	-	372	9	8	54	15	1	-	29	-	43
48	Net long-term capital gain reduced by net short-term capital loss.	72,216	46	1,670	1,589	3,139	1,589	4,324	4,369	9,075	10,354	6,802	10,614	8,011	10,634
49	Net gain, sales other than capital assets	3,620	6	393	24	863	92	46	19	218	500	644	717	31	67
50	Dividends, domestic corporations	29,628	5	-	22	235	1,023	1,319	1,446	815	2,028	1,948	6,334	907	13,546
51	Dividends, foreign corporations	55,132	-	-	-	-	10	55	722	1,224	1,563	3,453	7,703	11,387	29,015
52	Other receipts	167,822	389	825	2,264	13,744	20,322	13,530	13,988	12,104	12,418	14,501	8,240	41,365	14,132
53	Total compiled deductions	24,635,955	98,675	304,824	540,091	2,283,289	1,568,361	1,907,392	1,725,583	1,446,539	2,410,916	1,943,718	3,057,139	1,979,541	5,369,887
54	Cost of sales and operations	17,020,730	67,427	180,618	367,967	1,598,171	1,126,170	1,384,541	1,236,099	1,036,746	1,704,156	1,363,701	2,230,775	1,432,141	3,292,218
55	Compensation of officers	526,076	1,754	41,843	47,116	150,228	71,613	60,152	39,453	25,897	31,242	18,359	18,422	9,171	10,826
56	Rent paid on business property	185,720	1,397	9,633	10,713	28,851	9,589	11,486	8,753	7,908	12,434	9,428	19,514	13,059	42,955
57	Repairs	312,944	652	1,168	1,919	9,356	8,999	11,226	11,909	12,179	33,972	30,056	45,084	30,740	115,684
58	Bad debts	47,899	600	545	2,028	5,328	5,168	4,313	4,676	2,645	3,032	2,266	7,636	2,905	6,757
59	Interest paid	202,542	782	1,814	3,739	13,684	11,014	11,957	9,708	10,408	13,630	17,611	23,688	17,584	66,923
60	Taxes paid	612,900	2,519	7,462	12,895	49,259	34,518	42,435	38,859	33,558	60,309	50,594	76,706	50,043	153,743
61	Contributions or gifts	25,516	73	13	9	896	1,012	1,375	1,736	1,142	3,089	2,431	3,771	1,459	8,510
62	Amortization	8,337	13	211	24	441	401	1,751	563	454	371	452	656	376	2,624
63	Depreciation	927,731	2,555	9,860	16,289	59,227	39,169	43,968	40,104	36,859	69,896	53,134	86,672	62,645	407,353
64	Depletion	3,729	-	7	21	4	226	237	36	73	154	6	2,571	-	394
65	Advertising	261,728	2,190	2,640	3,194	21,664	17,286	22,484	23,583	24,070	28,906	27,253	29,136	21,071	38,251
66	Amounts contributed under pension plans	239,471	181	141	322	5,561	8,068	12,366	14,365	13,486	29,488	22,246	38,862	25,693	68,692
67	Amounts contributed under other employee benefit plans.	145,539	428	485	1,345	7,824	7,045	9,642	10,042	8,137	17,143	12,380	17,658	12,965	40,445
68	Net loss, sales other than capital assets	9,186	736	373	240	566	892	546	1,277	895	632	293	2,199	134	403
69	Other deductions	4,105,907	17,368	48,011	72,270	332,229	227,191	288,913	284,420	232,082	402,462	333,508	453,789	299,555	1,114,109
70	Compiled net profit (less net loss) (39 less 53)	1,830,489	[2]746	[2]7,307	[2]229	40,301	58,227	93,631	100,042	93,890	177,852	167,732	263,831	179,590	663,675
71	Net income (less deficit), total (70 less 43)	1,828,348	[2]746	[2]7,307	[2]456	40,233	58,127	93,370	99,944	93,585	177,693	167,522	263,549	179,548	663,286
	Returns other than Form 1120-S:														
72	Net income (less deficit) (71 less 79)	1,817,544	[2]750	[2]7,940	[2]1,219	34,322	56,384	91,620	99,944	93,585	177,693	167,522	263,549	179,548	663,286
73	Statutory special deductions, total	69,077	275	2,961	2,423	6,709	3,502	4,228	5,107	4,762	5,185	10,436	10,308	1,666	11,515
74	Net operating loss carryforward	43,973	270	2,961	2,402	6,524	2,648	3,132	3,872	4,049	3,511	8,779	4,930	895	-
75	Dividends received deduction	24,982	5	-	21	172	854	1,094	1,152	689	1,674	1,657	5,378	771	11,515
76	Income subject to tax	1,996,077	4,029	4,185	12,176	82,470	79,322	116,438	114,426	99,649	192,153	165,270	273,057	180,831	672,071
77	Income tax	998,579	1,919	1,242	3,664	31,084	36,284	56,367	57,302	49,574	97,606	84,755	140,206	91,815	346,761
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77).	831,910	[3]2,665	[3]8,549	[3]3,893	9,217	21,943	37,264	42,740	44,316	80,246	82,977	123,625	87,775	316,914
79	Form 1120-S net income (less deficit) (71 less 72)	10,804	[4]	633	763	5,911	1,743	1,750	-	-	-	-	-	-	-
	Distributions to stockholders:														
80	Cash and assets other than own stock	527,707	2,102	703	2,182	9,761	8,822	15,315	16,582	16,762	42,681	45,606	90,956	89,333	186,902
81	Corporation's own stock	70,458	-	-	-	1,166	5,527	4,339	2,763	1,722	13,461	15,747	22,699	3,034	-

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	MANUFACTURING: ELECTRICAL MACHINERY, EQUIPMENT, AND SUPPLIES														
1	Number of returns, total	7,182	298	2,107	890	2,351	608	456	170	130	101	27	26	11	7
2	Form 1120-S	502	(4)	269	77	144	(4)	-	-	-	-	-	-	-	-
		(Thousand dollars)													
3	Total assets	16,166,599	-	39,896	67,766	579,001	432,981	717,054	582,722	885,034	1,615,983	980,518	1,714,802	1,765,083	6,785,759
4	Cash	956,465	-	6,491	5,511	62,636	52,591	66,481	50,003	68,655	94,402	69,327	100,522	122,479	257,367
5	Notes and accounts receivable	4,161,494	-	9,450	17,368	153,877	118,748	185,231	151,459	207,405	375,414	230,776	355,412	561,467	1,794,887
6	Less: Reserve for bad debts	46,510	-	297	330	2,525	3,114	4,011	2,692	3,042	7,715	4,196	5,245	6,808	6,535
7	Inventories, total	4,284,588	-	9,697	19,020	167,360	133,819	227,040	191,896	297,641	506,965	260,175	454,554	478,300	1,538,121
8	Last-in, first-out	539,644	-	207	41	3,140	4,002	7,253	7,015	19,302	73,891	21,987	54,813	13,638	334,355
9	Other than last-in, first-out	1,879,120	-	4,596	12,098	108,425	90,273	149,117	127,604	190,003	278,202	90,638	276,478	308,357	243,329
10	Not stated	1,865,824	-	4,894	6,881	55,795	39,544	70,670	57,277	88,336	154,872	147,550	123,263	156,305	960,437
	Investments, Government obligations:														
11	States and possessions	84,160	-	-	-	-	339	729	337	2,080	4,623	1,109	-	-	74,943
12	United States obligations	428,421	-	42	19	2,959	8,121	12,683	13,298	20,526	39,295	18,060	49,878	69,100	194,440
13	Not stated	24,689	-	16	-	604	207	1,450	1,086	4,370	1,984	38	-	14,934	-
14	Other current assets, including short-term marketable investments.	232,511	-	938	860	10,360	4,210	11,898	10,437	14,866	28,418	6,366	62,879	22,674	58,605
15	Loans to stockholders	4,654	-	563	127	1,039	155	619	394	1,604	137	-	16	-	-
16	Mortgage and real estate loans	9,415	-	269	-	107	560	1,297	239	488	683	670	519	725	3,858
17	Other investments	1,884,782	-	402	2,469	18,195	18,451	38,321	33,420	48,445	152,479	142,874	245,747	121,440	1,062,539
18	Depreciable assets	6,765,771	-	16,417	29,747	216,122	152,180	245,147	205,342	338,267	699,277	402,868	723,630	665,042	3,071,732
19	Less: Accumulated amortization and depreciation	3,374,091	-	8,059	12,681	90,107	75,979	113,044	97,808	160,496	350,783	170,094	324,875	318,383	1,651,782
20	Depletable assets	2,617	-	440	-	68	-	37	1,189	-	880	3	-	-	-
21	Less: Accumulated depletion	1,291	-	46	-	29	-	1	911	-	304	-	-	-	-
22	Land	137,759	-	76	857	6,285	3,658	11,359	9,623	13,983	24,099	9,876	21,398	15,829	20,716
23	Intangible assets	71,505	-	311	2,987	9,460	4,429	19,483	5,487	5,197	5,262	3,732	2,224	7,225	5,708
24	Less: Accumulated amortization	27,395	-	83	345	1,950	2,913	6,861	1,239	1,404	1,978	802	1,011	5,085	3,724
25	Other assets	567,055	-	3,269	2,157	24,540	17,519	19,196	11,162	26,449	42,845	9,736	29,154	16,144	364,884
26	Total liabilities	16,166,599	-	39,896	67,766	579,001	432,981	717,054	582,722	885,034	1,615,983	980,518	1,714,802	1,765,083	6,785,759
27	Accounts payable	2,156,119	-	10,642	16,324	108,931	84,326	110,562	70,476	91,144	143,169	77,754	113,813	144,432	1,184,546
28	Deposits and withdrawable shares	1,429	-	19	-	300	218	261	604	-	27	-	-	-	-
29	Bonds, notes, mortgages payable maturing in less than one year.	697,318	-	6,030	7,064	50,827	26,231	70,857	45,480	55,839	129,701	44,309	62,133	119,740	79,107
30	Other current liabilities	1,211,586	-	3,538	5,142	52,834	36,432	65,860	49,599	65,045	116,480	74,687	117,055	160,542	464,372
31	Loans from stockholders	38,819	-	3,262	3,733	9,985	3,122	9,041	5,100	2,322	1,710	544	-	-	-
32	Bonds, notes, mortgages payable maturing in one year or more.	2,124,280	-	5,449	10,558	72,166	39,359	73,537	51,386	83,418	184,686	105,491	141,623	223,595	1,133,012
33	Other liabilities	556,229	-	1,570	798	27,988	10,916	25,857	20,264	23,897	50,687	28,520	72,680	101,224	191,828
34	Capital stock, preferred	266,792	-	1,008	3,463	11,353	9,790	17,927	7,537	21,334	40,245	29,022	20,595	29,244	75,274
35	Capital stock, common	2,275,788	-	18,853	26,246	113,689	79,173	119,440	87,582	131,507	214,607	99,672	263,707	139,773	981,539
36	Paid-in or capital surplus	1,994,917	-	2,269	5,647	48,018	47,094	106,765	70,805	126,459	207,104	175,230	300,134	208,281	697,111
37	Surplus reserves	199,399	-	1	351	3,543	8,418	4,270	4,241	4,114	18,631	2,703	26,120	9,298	117,709
38	Earned surplus and undivided profits	4,643,923	-	[1]12,745	[1]11,560	79,367	87,902	112,677	169,648	279,955	508,936	342,586	596,942	628,954	1,861,261
39	Total compiled receipts	24,155,480	612,876	87,621	144,238	1,176,080	868,823	1,204,517	954,927	1,330,629	2,473,701	1,215,224	2,343,508	2,932,320	8,811,016
40	Business receipts	23,791,116	606,719	84,863	141,776	1,160,975	858,034	1,189,256	943,226	1,311,757	2,441,121	1,199,876	2,314,862	2,882,605	8,656,046
	Interest on Government obligations (less amortizable bond premium):														
41	Wholly taxable	13,667	6	2	-	55	140	283	293	586	1,130	682	1,477	2,534	6,479
42	Subject to surtax only	110	-	-	-	2	-	-	-	-	-	12	-	3	93
43	Wholly tax-exempt	3,066	-	-	-	29	10	20	75	70	120	6	813	40	1,883
44	Other interest	49,033	807	44	46	462	535	1,007	703	1,212	3,632	1,451	1,836	7,765	29,533
45	Rents	25,231	120	1,411	214	1,482	692	1,458	424	1,907	7,395	1,275	656	875	7,322
46	Royalties	49,198	1,694	188	43	731	48	1,754	1,852	767	2,860	1,855	3,466	2,767	31,173
47	Net short-term capital gain reduced by net long-term capital loss.	851	2	207	-	1	-	66	-	1	80	-	5	37	452
48	Net long-term capital gain reduced by net short-term capital loss.	53,129	724	109	36	2,913	1,369	2,623	1,267	3,213	4,690	2,669	3,002	22,133	8,381
49	Net gain, sales other than capital assets	3,092	-	41	-	1	610	45	121	79	613	282	69	412	819
50	Dividends, domestic corporations	29,807	1	-	2	40	87	309	1,096	333	621	1,441	1,497	1,911	22,469
51	Dividends, foreign corporations	43,199	34	-	-	-	-	27	75	399	2,014	2,550	6,481	823	30,796
52	Other receipts	93,981	2,769	756	2,121	9,389	7,298	7,669	5,795	10,305	9,425	3,125	9,344	10,415	15,570

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	MANUFACTURING: ELECTRICAL MACHINERY, EQUIPMENT, AND SUPPLIES--Continued	(Thousand dollars)													
53	Total compiled deductions	22,777,336	633,675	90,970	150,012	1,167,141	839,417	1,167,390	899,803	1,255,894	2,352,622	1,119,531	2,122,534	2,746,312	8,232,035
54	Cost of sales and operations	16,504,149	456,899	56,237	98,391	828,836	612,529	854,641	658,633	937,499	1,785,963	803,681	1,561,766	2,173,662	5,675,412
55	Compensation of officers	255,350	4,541	9,235	11,761	59,442	35,182	32,091	17,254	19,633	22,049	9,076	13,714	9,471	11,901
56	Rent paid on business property	168,642	4,601	2,747	3,178	14,611	7,451	9,964	6,273	8,049	16,607	7,922	11,286	25,841	50,112
57	Repairs	186,930	10,237	157	489	3,584	2,701	5,514	5,707	9,412	21,859	7,396	33,031	26,390	60,453
58	Bad debts	36,388	1,900	546	759	2,522	1,694	3,016	3,507	3,480	5,626	2,453	1,506	1,764	7,615
59	Interest paid	138,932	7,465	269	745	6,301	2,918	7,819	4,689	8,076	15,140	7,594	10,703	18,183	49,030
60	Taxes paid	625,723	22,418	2,539	3,199	24,278	16,418	26,709	20,765	32,610	66,512	27,766	62,872	74,968	244,669
61	Contributions or gifts	17,608	51	22	23	364	298	656	663	1,011	1,664	1,381	3,365	1,516	6,594
62	Amortization	23,144	142	200	360	1,728	899	3,310	556	400	1,478	661	586	4,303	8,521
63	Depreciation	532,003	13,843	1,612	2,943	20,924	14,264	21,468	16,774	24,817	53,648	29,758	52,594	57,626	221,732
64	Depletion	335	-	41	-	87	-	60	107	-	39	-	-	1	-
65	Advertising	356,458	14,761	1,298	2,424	12,773	11,247	15,318	11,287	15,183	39,148	23,620	35,757	28,866	144,776
66	Amounts contributed under pension plans	206,267	1,891	188	62	2,955	2,894	5,643	5,116	7,671	17,427	20,006	27,104	29,133	86,177
67	Amounts contributed under other employee benefit plans	146,025	718	73	389	4,618	4,130	5,932	5,532	7,608	11,843	4,891	11,617	12,408	76,266
68	Net loss, sales other than capital assets	8,232	82	10	25	138	42	756	887	795	2,362	1,525	21	566	1,023
69	Other deductions	3,571,150	94,126	15,796	25,264	183,980	126,750	174,493	142,053	179,650	291,257	171,801	296,612	281,614	1,587,754
70	Compiled net profit (less net loss) (39 less 53)	1,378,144	[2]20,799	[2]3,349	[2]5,774	8,939	29,406	37,127	55,124	74,735	121,079	95,693	220,974	186,008	578,981
71	Net income (less deficit), total (70 less 43)	1,375,078	[2]20,799	[2]3,349	[2]5,774	8,910	29,396	37,107	55,049	74,665	120,959	95,687	220,161	185,968	577,098
	Returns other than Form 1120-S:														
72	Net income (less deficit) (71 less 79)	1,372,382	[2]20,768	[2]3,608	[2]5,842	8,305	27,601	37,107	55,049	74,665	120,959	95,687	220,161	185,968	577,098
73	Statutory special deductions, total	62,129	124	920	889	4,655	2,431	4,899	2,428	4,689	9,351	3,074	6,188	1,679	20,802
74	Net operating loss carryforward	36,748	123	920	888	4,644	2,353	4,636	1,500	4,405	8,821	1,848	4,905	-	1,705
75	Dividends received deduction	25,317	1	-	1	11	78	263	928	284	530	1,226	1,273	1,625	19,097
76	Income subject to tax	1,520,584	9,369	1,984	4,569	44,606	43,840	68,834	64,612	87,784	143,020	95,913	213,974	184,290	557,789
77	Income tax	767,768	4,366	539	1,469	17,864	20,375	33,991	32,760	44,419	73,289	49,022	110,542	90,436	288,696
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77)	610,376	[3]25,165	[3]3,888	[3]7,243	[3]8,925	9,031	3,136	22,364	30,316	47,790	46,671	110,432	95,572	290,285
79	Form 1120-S net income (less deficit) (71 less 72)	2,696	(4)	259	68	605	(4)	-	-	-	-	-	-	-	-
	Distributions to stockholders:														
80	Cash and assets other than own stock	458,422	190	587	52	3,425	3,396	4,426	5,446	10,222	26,543	16,897	69,858	49,813	267,567
81	Corporation's own stock	80,263	-	-	-	504	3,662	3,420	3,233	13,051	8,758	12,713	10,458	3,059	21,405
	MANUFACTURING: TRANSPORTATION EQUIPMENT, EXCEPT MOTOR VEHICLES														
1	Number of returns, total	2,419	75	673	340	784	244	153	49	32	29	11	7	13	9
2	Form 1120-S	212	(4)	94	34	72	(4)	1	-	-	-	-	-	-	-
		(Thousand dollars)													
3	Total assets	9,697,445	-	14,841	24,353	167,608	168,998	232,442	169,305	222,702	444,714	413,877	520,336	1,977,471	5,340,798
4	Cash	521,711	-	2,224	2,172	18,791	17,879	21,818	13,948	11,301	27,773	44,740	25,685	90,142	245,238
5	Notes and accounts receivable	2,489,014	-	2,083	3,913	37,153	35,932	58,336	42,496	65,641	117,634	148,432	103,772	486,269	1,387,353
6	Less: Reserve for bad debts	15,089	-	2	21	553	775	1,174	545	682	1,194	1,241	301	2,748	5,853
7	Inventories, total	3,362,387	-	3,568	8,954	38,201	47,741	67,364	54,175	56,175	123,947	101,296	167,408	529,069	2,164,489
8	Last-in, first-out	33,111	-	42	124	394	-	3,621	1,242	2,086	3,278	-	22,324	-	-
9	Other than last-in, first-out	760,052	-	2,586	5,753	17,733	27,187	40,389	35,563	30,192	77,935	57,074	71,901	307,092	86,647
10	Not stated	2,569,224	-	940	3,077	20,074	20,554	23,354	17,370	23,897	42,734	44,222	73,183	221,977	2,077,842
	Investments, Government obligations:														
11	States and possessions	56,202	-	-	124	-	-	15	-	2,289	1,205	873	-	46,995	4,701
12	United States obligations	103,116	-	-	-	1,072	-	3,044	2,770	8,262	4,360	3,756	8,004	51,243	20,605
13	Not stated	13,504	-	-	723	2,161	242	265	-	1,696	-	8,417	-	-	-
14	Other current assets, including short-term marketable investments	201,384	-	106	349	2,672	2,392	5,699	3,688	4,716	4,008	3,229	12,605	53,834	108,086
15	Loans to stockholders	469	-	19	-	18	74	214	48	96	-	-	-	-	-
16	Mortgage and real estate loans	1,942	-	-	-	218	544	311	183	16	206	3	-	461	-
17	Other investments	727,588	-	999	564	5,522	13,652	12,428	5,628	17,005	46,361	34,180	29,979	237,361	323,909
18	Depreciable assets	3,810,739	-	10,395	12,291	101,104	71,525	92,759	70,160	86,187	183,987	172,248	186,435	834,969	1,988,679
19	Less: Accumulated amortization and depreciation	1,968,938	-	6,141	5,867	52,419	33,297	46,882	30,935	44,478	89,494	109,880	94,267	460,160	995,118
20	Depletable assets	2,715	-	51	558	-	26	2,075	-	-	3	2	-	-	-
21	Less: Accumulated depletion	571	-	43	41	-	3	484	-	-	-	-	-	-	-
22	Land	121,501	-	548	19	3,997	4,154	6,086	2,279	4,134	10,721	4,547	7,871	24,430	52,715
23	Intangible assets	19,526	-	70	-	254	47	3,089	1,267	273	5,150	1,053	-	1,565	6,758
24	Less: Accumulated amortization	7,390	-	1	-	140	45	1,118	334	135	3,372	705	-	72	1,468
25	Other assets	257,635	-	965	615	9,557	8,910	8,597	4,477	10,206	13,419	2,927	73,145	84,113	40,704

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		(Thousand dollars)													
	MANUFACTURING: TRANSPORTATION EQUIPMENT, EXCEPT MOTOR VEHICLES--Continued														
26	Total liabilities	9,697,445	-	14,841	24,353	167,608	168,998	232,442	169,305	222,702	444,714	413,877	520,336	1,977,471	5,340,798
27	Accounts payable	1,872,629	-	2,721	6,571	30,969	24,729	39,257	20,368	31,345	61,380	47,847	87,562	316,769	1,203,111
28	Deposits and withdrawable shares	2,428	-	-	219	534	111	731	381	425	27	-	-	-	-
29	Bonds, notes, mortgages payable maturing in less than one year.	689,233	-	2,408	2,864	37,186	18,280	22,991	14,984	18,038	38,191	56,126	46,403	69,514	362,248
30	Other current liabilities	820,599	-	710	2,663	14,859	12,714	20,564	15,302	16,899	21,122	24,185	41,722	182,691	467,168
31	Loans from stockholders	45,212	-	2,255	317	8,320	13,834	1,958	2,768	3,936	11,824	-	-	-	-
32	Bonds, notes, mortgages payable maturing in one year or more.	1,384,002	-	2,214	3,211	23,100	16,843	21,959	19,806	27,427	54,589	27,645	72,233	188,715	926,260
33	Other liabilities	935,657	-	1,420	719	4,832	4,451	6,301	3,832	4,629	19,914	24,728	12,859	55,251	796,721
34	Capital stock, preferred	115,949	-	-	-	822	7,674	3,924	2,025	2,776	9,077	-	-	9,084	80,567
35	Capital stock, common	797,106	-	7,346	6,978	41,753	26,330	34,403	26,538	25,956	47,207	31,044	34,444	258,161	256,946
36	Paid-in or capital surplus	945,860	-	1,689	1,658	1,011	8,762	16,733	15,713	34,390	65,435	67,243	52,492	199,472	481,262
37	Surplus reserves	56,513	-	-	517	1,160	120	1,292	792	1,140	4,216	10,871	1,261	8,066	27,078
38	Earned surplus and undivided profits	2,032,257	-	[1]5,922	[1]1,364	3,062	35,150	62,329	46,796	55,741	111,732	124,188	171,360	689,748	739,437
39	Total compiled receipts	16,814,943	171,802	30,688	57,715	328,441	356,225	446,326	302,889	329,137	577,373	781,611	710,892	3,320,242	9,401,602
40	Business receipts	16,663,028	170,072	30,521	57,488	322,073	351,045	439,775	298,656	323,462	562,879	776,998	702,876	3,292,398	9,334,785
	Interest on Government obligations (less amortizable bond premium):														
41	Wholly taxable	3,754	-	-	-	24	10	82	46	256	317	370	71	2,236	342
42	Subject to surtax only	30	-	-	-	-	6	-	24	-	-	-	-	-	-
43	Wholly tax-exempt	319	-	-	-	10	-	10	-	79	31	166	-	23	-
44	Other interest	25,692	537	62	1	373	285	546	352	541	1,021	909	2,995	5,150	12,920
45	Rents	16,833	495	7	40	669	564	842	574	483	3,841	178	105	1,646	7,389
46	Royalties	12,505	-	-	-	423	1	38	129	343	392	772	96	1,975	8,336
47	Net short-term capital gain reduced by net long-term capital loss.	42	-	-	-	-	-	-	-	16	4	10	-	-	12
48	Net long-term capital gain reduced by net short-term capital loss.	27,396	25	21	-	1,336	1,406	526	647	2,197	1,030	764	1,374	8,061	10,009
49	Net gain, sales other than capital assets	308	-	-	-	-	29	9	-	1	3	9	-	59	198
50	Dividends, domestic corporations	10,425	-	-	-	19	254	111	83	533	489	186	63	5,843	2,844
51	Dividends, foreign corporations	5,798	-	-	-	-	-	-	-	20	173	-	577	224	4,804
52	Other receipts	48,813	673	77	186	3,514	2,625	4,387	2,378	1,206	7,193	1,249	2,735	2,627	19,963
53	Total compiled deductions	16,417,782	169,543	33,483	61,283	337,157	352,625	432,331	290,972	324,118	567,368	754,141	688,045	3,159,939	9,246,777
54	Cost of sales and operations	13,878,838	138,798	23,099	45,651	244,842	282,195	346,497	230,808	249,198	453,417	642,286	575,225	2,695,807	7,951,015
55	Compensation of officers	85,033	1,082	2,540	3,242	15,307	10,920	9,514	4,690	4,102	5,757	3,721	2,807	10,385	10,966
56	Rent paid on business property	107,859	954	675	1,321	4,749	2,203	2,823	1,653	2,346	4,107	6,054	4,918	18,483	57,573
57	Repairs	182,367	403	126	215	1,522	1,803	2,749	2,690	1,917	6,635	8,575	4,577	42,163	108,992
58	Bad debts	9,688	1,145	36	62	698	419	2,043	267	367	1,009	378	1,432	934	898
59	Interest paid	101,123	911	96	202	2,810	2,028	2,663	1,681	2,566	5,247	5,111	6,598	12,714	58,496
60	Taxes paid	324,137	2,842	912	1,081	7,447	6,071	8,535	5,886	7,925	13,270	15,693	16,163	68,565	169,747
61	Contributions or gifts	8,226	-	-	-	139	113	178	155	271	418	275	427	2,978	3,272
62	Amortization	51,535	431	10	22	198	450	678	71	225	1,070	1,861	776	8,255	37,488
63	Depreciation	259,186	2,529	1,035	929	7,488	5,648	6,720	5,456	7,403	13,180	9,693	9,879	56,575	132,651
64	Depletion	1,394	-	21	-	21	-	107	-	8	23	-	92	-	1,122
65	Advertising	46,647	852	185	966	2,329	2,927	2,745	2,447	2,279	2,978	2,813	1,864	7,328	16,934
66	Amounts contributed under pension plans	169,152	1,234	-	-	577	760	1,575	1,232	1,998	4,008	6,332	6,282	39,659	105,495
67	Amounts contributed under other employee benefit plans.	77,774	796	29	11	901	1,016	1,651	1,627	1,800	3,613	3,390	4,145	22,150	36,645
68	Net loss, sales other than capital assets	21,658	47	21	1,581	87	6	219	16	4,700	78	37	-	14,803	63
69	Other deductions	1,093,165	17,519	4,698	6,000	48,042	36,066	43,634	32,293	37,013	52,558	47,922	52,860	159,140	555,420
70	Compiled net profit (less net loss) (39 less 53)	397,161	2,259	[2]2,795	[2]3,568	[2]8,716	3,600	13,995	11,917	5,019	10,005	27,470	22,847	160,303	154,825
71	Net income (less deficit), total (70 less 43)	396,842	2,259	[2]2,795	[2]3,568	[2]8,726	3,600	13,985	11,917	4,940	9,974	27,304	22,847	160,280	154,825
	Returns other than Form 1120-S:														
72	Net income (less deficit) (71 less 79)	407,289	2,262	[2]2,284	[2]1,926	[2]388	3,583	13,955	11,917	4,940	9,974	27,304	22,847	160,280	154,825
73	Statutory special deductions, total	23,065	101	145	-	725	1,086	1,424	411	858	1,766	3,453	394	4,966	7,736
74	Net operating loss carryforward	14,418	101	145	-	706	1,085	1,331	340	405	1,351	3,295	341	-	5,318
75	Dividends received deduction	8,647	-	-	-	19	1	93	71	453	415	158	53	4,966	2,418
76	Income subject to tax	570,119	2,423	609	701	12,696	12,104	19,581	15,229	13,026	18,247	26,297	30,699	160,511	257,996
77	Income tax	287,460	1,101	163	217	5,142	5,613	9,563	7,556	6,504	9,208	13,592	15,634	81,345	131,822
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77).	109,701	1,158	[3]2,958	[3]3,785	[3]13,858	[3]2,013	4,432	4,361	[3]1,485	797	13,878	7,213	78,958	23,003
79	Form 1120-S net income (less deficit) (71 less 72)	[2]10,447	([4])	[2]511	[2]1,642	[2]8,338	([4])	30	-	-	-	-	-	-	-
	Distributions to stockholders:														
80	Cash and assets other than own stock	155,906	328	21	49	98	756	1,439	1,187	1,771	6,136	2,819	7,630	56,764	76,908
81	Corporation's own stock	7,017	-	-	-	-	-	2,298	468	159	1,162	2,930	-	-	-

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	MANUFACTURING: MOTOR VEHICLES AND MOTOR VEHICLE EQUIPMENT														
1	Number of returns, total	2,049	16	644	262	631	218	151	51	25	22	10	3	10	6
2	Form 1120-S	108	-	64	(4)	(4)	-	1	1	-	-	-	-	-	-
		(Thousand dollars)													
3	Total assets	18,290,633	-	16,095	18,000	151,314	149,713	221,737	175,398	173,187	368,730	324,067	232,529	1,645,837	14,814,026
4	Cash	794,179	-	1,802	701	15,696	22,747	22,342	18,424	14,030	30,699	19,675	13,418	115,925	518,720
5	Notes and accounts receivable	2,438,804	-	4,222	5,482	37,231	35,001	48,485	42,488	42,241	79,534	65,916	59,214	292,054	1,726,936
6	Less: Reserve for bad debts	16,371	-	54	186	379	446	821	865	560	1,700	1,256	117	5,889	4,098
7	Inventories, total	3,326,355	-	4,366	5,050	49,792	39,886	68,794	54,656	57,691	109,001	95,648	36,352	488,674	2,316,445
8	Last-in, first-out	248,933	-	641	20	-	2,025	130	3,496	3,378	17,679	-	-	33,061	188,503
9	Other than last-in, first-out	2,581,962	-	1,982	3,694	35,350	19,690	46,464	35,402	35,701	63,825	79,588	20,087	248,842	1,991,337
10	Not stated	495,460	-	1,743	1,336	14,442	18,171	22,200	15,758	18,612	27,497	16,060	16,265	206,771	136,605
	Investments, Government obligations:														
11	States and possessions	192,732	-	-	-	-	-	507	1,126	31	-	2,140	-	895	188,033
12	United States obligations	2,439,118	-	-	-	29	3,817	4,369	4,785	2,269	9,131	11,133	506	37,565	2,365,514
13	Not stated	512	-	-	-	-	-	181	299	32	-	-	-	-	-
14	Other current assets, including short-term marketable investments.	293,696	-	393	26	1,651	2,992	3,551	2,554	4,375	5,492	5,849	3,412	69,043	194,358
15	Loans to stockholders	964	-	88	-	430	97	56	35	-	258	-	-	-	-
16	Mortgage and real estate loans	2,085	-	-	14	155	-	244	148	650	150	261	-	267	196
17	Other investments	3,057,234	-	392	599	5,987	18,034	12,754	9,680	13,355	40,869	39,463	69,723	161,330	2,685,048
18	Depreciable assets	11,358,510	-	7,112	8,778	67,777	48,372	103,397	75,091	68,774	182,043	148,615	84,015	909,284	9,655,252
19	Less: Accumulated amortization and depreciation	6,269,590	-	3,618	4,830	34,490	27,962	50,890	39,404	33,920	96,804	70,933	40,233	475,216	5,391,290
20	Depletable assets	5,069	-	19	-	-	-	236	657	-	-	-	-	-	4,157
21	Less: Accumulated depletion	2,088	-	19	-	-	-	14	-	-	-	-	-	-	2,055
22	Land	128,379	-	21	103	3,339	3,752	3,441	2,254	2,564	5,481	3,535	3,682	24,293	75,914
23	Intangible assets	3,612	-	145	10	999	767	968	135	36	115	362	-	75	-
24	Less: Accumulated amortization	1,311	-	83	3	262	252	357	26	2	58	221	-	47	-
25	Other assets	538,744	-	1,309	2,256	3,359	2,908	4,494	3,361	1,621	4,519	3,880	2,557	27,584	480,896
26	Total liabilities	18,290,633	-	16,095	18,000	151,314	149,713	221,737	175,398	173,187	368,730	324,067	232,529	1,645,837	14,814,026
27	Accounts payable	1,526,295	-	3,628	3,038	29,156	18,974	31,387	19,454	20,395	30,576	20,287	25,062	145,676	1,178,662
28	Deposits and withdrawable shares	1,588	-	39	-	321	775	-	176	-	-	277	-	-	-
29	Bonds, notes, mortgages payable maturing in less than one year.	163,060	-	1,554	1,808	14,164	7,999	14,335	8,582	9,069	20,822	16,247	10,772	2,132	55,576
30	Other current liabilities	1,996,015	-	1,689	1,751	10,444	13,821	18,018	14,152	15,405	23,464	20,389	5,310	122,933	1,748,639
31	Loans from stockholders	10,351	-	1,529	605	1,996	1,517	1,338	3,366	-	-	-	-	-	-
32	Bonds, notes, mortgages payable maturing in one year or more.	1,277,182	-	2,428	2,294	15,196	9,550	16,065	12,292	17,706	32,511	39,441	99,016	232,107	798,576
33	Other liabilities	283,817	-	379	74	2,898	2,343	5,623	4,640	4,375	6,079	13,990	1,927	27,653	213,836
34	Capital stock, preferred	416,408	-	1,054	16	2,026	2,016	9,753	6,107	6,951	14,842	1,496	9,500	41,047	321,600
35	Capital stock, common	1,544,933	-	8,144	5,733	35,296	16,208	45,371	24,536	23,696	51,102	44,274	3,613	143,815	1,143,145
36	Paid-in or capital surplus	1,584,448	-	8	1,941	3,689	1,432	4,625	5,331	12,778	52,274	54,066	13,125	377,613	1,057,566
37	Surplus reserves	446,500	-	4	-	679	1,834	518	1,566	604	2,100	2,101	378	31,103	405,613
38	Earned surplus and undivided profits	9,040,036	-	14,361	740	35,449	73,244	74,704	75,196	62,208	134,960	111,499	63,826	521,758	7,890,813
39	Total compiled receipts	24,001,168	15,151	50,977	41,237	324,782	320,320	395,416	329,046	296,738	525,641	441,644	156,167	2,189,047	18,915,002
40	Business receipts	23,378,267	14,398	50,171	39,018	321,012	318,100	391,097	325,234	293,389	517,242	434,050	148,184	2,135,689	18,390,683
	Interest on Government obligations (less amortizable bond premium):														
41	Wholly taxable	61,492	4	-	-	-	78	87	109	39	223	127	168	696	59,961
42	Subject to surtax only	141	-	-	-	-	-	-	-	-	-	141	-	-	-
43	Wholly tax-exempt	3,901	-	-	-	10	-	61	32	45	15	53	-	117	3,568
44	Other interest	48,072	1	-	1	148	192	298	328	435	930	2,065	4,092	14,657	24,925
45	Rents	21,360	-	59	124	1,027	362	451	196	71	517	384	3,231	9,257	5,681
46	Royalties	12,451	2	72	-	11	40	165	118	195	763	333	158	2,176	8,418
47	Net short-term capital gain reduced by net long-term capital loss.	315	-	-	-	-	-	3	-	-	1	-	-	-	311
48	Net long-term capital gain reduced by net short-term capital loss.	42,224	53	-	103	298	117	649	320	31	388	409	26	8,724	31,106
49	Net gain, sales other than capital assets	757	-	-	-	-	4	-	-	2	62	-	-	33	656
50	Dividends, domestic corporations	57,414	-	-	-	30	-	208	101	279	501	1,043	87	746	54,419
51	Dividends, foreign corporations	294,289	-	-	-	-	-	21	-	-	291	62	-	1,309	292,606
52	Other receipts	80,485	693	675	1,991	2,246	1,427	2,376	2,608	2,252	4,708	2,977	221	15,643	42,668

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		(Thousand dollars)													
	MANUFACTURING: MOTOR VEHICLES AND MOTOR VEHICLE EQUIPMENT—Continued														
53	Total compiled deductions	21,233,139	15,011	52,925	38,732	318,968	300,874	375,612	310,678	278,834	501,508	414,092	160,718	2,088,415	16,376,772
54	Cost of sales and operations	16,637,205	11,843	39,782	28,518	233,583	227,523	291,959	247,056	219,969	377,122	314,534	121,294	1,682,819	12,841,203
55	Compensation of officers	94,924	192	3,447	2,256	17,644	11,383	9,415	6,155	3,856	4,887	4,231	946	7,328	23,184
56	Rent paid on business property	49,164	30	1,405	575	5,809	2,630	1,889	1,414	1,249	3,224	1,432	737	10,957	17,813
57	Repairs	270,171	274	67	113	1,436	1,581	2,686	2,895	2,953	7,613	7,379	1,249	36,873	205,052
58	Bad debts	9,901	3	32	228	638	380	892	379	175	789	861	672	3,039	1,813
59	Interest paid	73,322	72	162	110	1,828	1,272	1,742	1,496	1,709	3,677	4,781	5,090	15,556	35,827
60	Taxes paid	899,372	399	1,479	1,264	8,124	7,796	8,417	7,045	6,814	15,456	15,147	2,356	56,017	769,058
61	Contributions or gifts	12,170	2	-	31	54	121	269	272	315	377	394	87	882	9,366
62	Amortization	5,846	6	-	1	300	146	521	32	18	7	51	28	238	4,498
63	Depreciation	722,875	333	725	924	5,894	4,246	7,655	5,670	4,837	11,986	11,356	7,630	56,897	604,722
64	Depletion	472	-	-	-	21	-	74	-	-	-	-	-	-	377
65	Advertising	200,385	65	359	79	2,013	1,729	2,662	2,396	2,454	5,001	6,405	657	20,295	156,270
66	Amounts contributed under pension plans	246,695	147	-	41	358	622	2,336	2,392	1,675	5,271	4,870	1,541	24,255	203,187
67	Amounts contributed under other employee benefit plans.	204,708	158	20	68	1,280	345	1,607	1,627	2,015	3,831	2,807	696	11,209	179,045
68	Net loss, sales other than capital assets	5,349	-	-	22	10	50	319	53	402	1,860	57	14	111	2,451
69	Other deductions	1,800,580	1,487	5,447	4,502	39,976	41,050	43,169	31,796	30,393	60,407	39,787	17,721	161,939	1,322,906
70	Compiled net profit (less net loss) (39 less 53)	2,768,029	140	[2]1,948	2,505	5,814	19,446	19,804	18,368	17,904	24,133	27,552	[2]4,551	100,632	2,538,230
71	Net income (less deficit), total (70 less 43)	2,764,128	140	[2]1,948	2,505	5,804	19,446	19,743	18,336	17,859	24,118	27,499	[2]4,551	100,515	2,534,662
	Returns other than Form 1120-S:														
72	Net income (less deficit) (71 less 79)	2,762,890	140	[2]1,941	1,602	6,012	19,446	19,628	17,901	17,859	24,118	27,499	[2]4,551	100,515	2,534,662
73	Statutory special deductions, total	63,428	82	19	391	751	76	1,647	334	797	1,046	1,212	74	10,253	46,746
74	Net operating loss carryforward	14,622	82	19	391	741	76	1,534	249	561	621	325	-	9,619	404
75	Dividends received deduction	48,721	-	-	-	10	-	113	85	236	425	887	74	634	46,257
76	Income subject to tax	2,735,631	269	1,117	1,931	9,094	20,348	21,930	19,779	18,645	27,367	29,255	1,583	93,589	2,490,724
77	Income tax	1,408,546	126	352	623	3,243	9,664	10,609	9,970	9,562	14,065	15,018	817	47,746	1,286,751
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77)	1,359,483	14	[3]2,300	1,882	2,571	9,782	9,195	8,398	8,342	10,068	12,534	[3]5,368	52,886	1,251,479
79	Form 1120-S net income (less deficit) (71 less 72)	1,238	-	[2]7	(4)	(4)	-	115	435	-	-	-	-	-	-
	Distributions to stockholders:														
80	Cash and assets other than own stock	1,020,667	10	-	1,932	268	959	2,136	2,774	2,399	7,850	7,180	1,948	57,522	935,689
81	Corporation's own stock	7,800	-	-	-	-	-	2,513	923	701	475	453	651	2,084	-
	MANUFACTURING: PROFESSIONAL, SCIENTIFIC, AND CONTROLLING INSTRUMENTS; PHOTOGRAPHIC AND OPTICAL GOODS; WATCHES AND CLOCKS														
1	Number of returns, total	3,457	114	1,430	418	976	191	166	63	35	34	14	11	2	3
2	Form 1120-S	330	-	181	54	94	-	1	-	-	-	-	-	-	-
		(Thousand dollars)													
3	Total assets	5,262,551	-	27,653	28,566	223,223	124,764	265,162	229,006	256,874	591,737	444,951	769,382	221,101	2,080,132
4	Cash	311,451	-	3,266	5,605	24,135	10,523	23,209	17,769	17,921	29,131	21,763	33,078	21,155	103,896
5	Notes and accounts receivable	1,215,850	-	7,107	8,446	59,561	37,309	69,607	62,859	68,373	135,342	96,456	224,050	44,260	402,480
6	Less: Reserve for bad debts	15,683	-	88	65	733	814	1,340	667	940	3,127	1,664	3,431	258	2,556
7	Inventories, total	1,443,865	-	6,367	7,481	68,544	41,444	85,562	63,821	82,258	181,417	147,476	190,784	36,663	532,048
8	Last-in, first-out	126,271	-	-	220	1,074	-	1,362	-	5,009	13,373	-	27,128	17,627	60,478
9	Other than last-in, first-out	825,265	-	4,322	5,498	38,004	31,079	56,534	46,645	53,574	129,906	81,393	7,483	6,025	364,802
10	Not stated	492,329	-	2,045	1,763	29,466	10,365	27,666	17,176	23,675	38,138	66,083	156,173	13,011	106,768
	Investments, Government obligations:														
11	States and possessions	16,705	-	-	-	426	-	1,212	375	-	2,193	3,764	-	-	8,735
12	United States obligations	302,073	-	-	-	1,439	388	3,033	8,246	4,740	25,775	1,030	7,400	8,587	241,435
13	Not stated	13,210	-	21	-	1,499	-	325	213	700	-	7	10,445	-	-
14	Other current assets, including short-term marketable investments.	89,579	-	260	287	3,184	1,921	5,085	4,995	3,052	13,970	8,646	11,931	2,495	33,753
15	Loans to stockholders	678	-	70	21	158	204	98	100	-	27	-	-	-	-
16	Mortgage and real estate loans	2,200	-	-	248	647	77	299	208	93	66	562	-	-	-
17	Other investments	411,513	-	835	203	11,240	7,040	13,857	17,062	12,627	68,187	47,379	66,341	52,564	114,178
18	Depreciable assets	2,545,773	-	15,199	12,086	81,105	41,018	92,614	83,090	91,944	215,865	185,427	337,319	103,551	1,286,555
19	Less: Accumulated amortization and depreciation	1,238,083	-	7,715	7,651	39,595	23,595	42,791	40,561	36,519	91,489	83,237	143,983	50,263	670,684
20	Depletable assets	399	-	112	-	-	-	264	-	-	20	-	3	-	-
21	Less: Accumulated depletion	219	-	87	-	-	-	120	-	-	9	-	3	-	-
22	Land	55,702	-	94	-	3,004	3,383	4,140	3,448	3,510	7,636	6,838	6,154	1,941	15,554
23	Intangible assets	39,044	-	451	1,511	2,519	254	2,377	3,316	4,522	1,164	1,724	21,078	-	128
24	Less: Accumulated amortization	10,524	-	47	558	734	20	427	3,078	1,354	487	919	2,820	-	80
25	Other assets	79,018	-	1,808	952	6,824	5,632	8,158	7,810	5,947	6,056	9,699	11,036	406	14,690

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	MANUFACTURING: PROFESSIONAL, SCIENTIFIC, AND CONTROLLING INSTRUMENTS; PHOTOGRAPHIC AND OPTICAL GOODS; WATCHES AND CLOCKS—Continued	(Thousand dollars)													
26	Total liabilities	5,262,551	-	27,653	28,566	223,223	124,764	265,162	229,006	256,874	591,737	444,951	769,382	221,101	2,080,132
27	Accounts payable	385,533	-	5,873	12,428	35,279	17,325	28,905	26,717	24,921	30,093	30,140	44,702	14,381	114,769
28	Deposits and withdrawable shares	636	-	103	1	368	-	68	-	-	96	-	-	-	-
29	Bonds, notes, mortgages payable maturing in less than one year.	296,924	-	4,938	2,690	19,359	5,583	22,834	17,586	18,616	35,632	14,993	29,891	1,084	123,718
30	Other current liabilities	508,760	-	3,098	4,135	18,375	8,206	22,935	19,482	20,909	36,242	28,584	54,788	28,450	263,556
31	Loans from stockholders	12,680	-	1,369	852	2,962	-	1,970	2,193	3,334	-	-	-	-	-
32	Bonds, notes, mortgages payable maturing in one year or more.	656,521	-	2,504	1,990	31,777	5,202	28,071	21,574	29,203	78,665	52,005	129,152	9,225	267,153
33	Other liabilities	167,879	-	1,023	444	3,499	2,477	5,232	4,059	6,821	17,093	11,617	47,086	-	68,528
34	Capital stock, preferred	84,319	-	31	1,379	3,372	795	4,398	3,921	4,412	10,403	12,249	7,260	3,217	32,882
35	Capital stock, common	885,369	-	14,290	14,753	52,877	31,836	45,442	35,068	33,726	76,229	74,389	63,614	34,036	409,109
36	Paid-in or capital surplus	772,405	-	6,219	1,708	15,561	13,234	28,406	49,186	39,320	84,201	79,538	164,680	29,864	260,488
37	Surplus reserves	95,398	-	63	-	165	174	2,345	2,101	3,414	2,354	4,277	1,712	769	78,024
38	Earned surplus and undivided profits	1,396,127	-	[1]11,858	[1]11,814	39,629	39,932	74,556	47,119	72,198	220,729	137,159	226,497	100,075	461,905
39	Total compiled receipts	7,003,844	140,253	57,784	75,983	506,077	246,482	413,228	341,172	347,562	713,469	599,017	893,593	323,300	2,345,924
40	Business receipts	6,889,156	135,126	57,473	75,110	500,240	243,393	407,339	334,775	341,150	701,173	591,418	886,047	316,016	2,299,896
	Interest on Government obligations (less amortizable bond premium):														
41	Wholly taxable	8,028	27	-	-	93	39	72	137	234	577	74	298	148	6,329
42	Subject to surtax only	85	-	-	-	9	-	-	-	-	-	-	-	-	76
43	Wholly tax-exempt	1,760	-	-	-	39	-	31	11	1,233	119	83	99	15	130
44	Other interest	10,047	36	8	24	295	62	285	490	245	1,711	876	2,327	674	3,014
45	Rents	6,801	26	56	83	515	671	653	998	787	272	70	213	492	1,965
46	Royalties	14,663	-	11	-	629	78	161	297	241	1,270	2,074	1,686	367	7,849
47	Net short-term capital gain reduced by net long-term capital loss.	531	-	-	-	-	-	1	-	-	528	-	-	1	1
48	Net long-term capital gain reduced by net short-term capital loss.	12,961	4,365	-	-	499	655	525	419	496	1,799	1,821	170	426	1,786
49	Net gain, sales other than capital assets	555	-	-	83	-	-	1	12	-	1	-	-	457	1
50	Dividends, domestic corporations	3,833	1	-	-	208	10	251	201	103	352	77	133	793	1,704
51	Dividends, foreign corporations	24,243	-	-	-	-	-	6	355	17	2,685	689	660	3,812	16,019
52	Other receipts	31,181	672	236	683	3,550	1,574	3,903	3,477	3,056	2,982	1,835	1,960	99	7,154
53	Total compiled deductions	6,406,414	132,620	60,373	84,110	489,817	239,436	391,696	324,045	324,049	649,652	546,544	819,068	292,299	2,052,705
54	Cost of sales and operations	4,238,483	87,567	33,593	55,889	330,606	164,023	260,122	223,870	226,921	417,861	386,223	530,656	199,574	1,321,578
55	Compensation of officers	98,023	1,418	7,737	4,877	23,771	9,284	13,454	7,435	5,370	8,862	4,465	5,218	1,314	4,818
56	Rent paid on business property	65,801	1,388	2,368	1,588	5,504	2,950	4,367	2,718	3,050	5,980	3,524	7,326	1,770	23,268
57	Repairs	61,845	295	149	393	1,311	786	1,589	1,688	2,147	5,060	4,206	7,254	5,083	31,884
58	Bad debts	7,274	104	128	249	443	457	737	502	453	1,114	560	1,221	108	1,198
59	Interest paid	46,999	594	224	473	2,444	747	2,388	2,157	3,023	4,857	3,968	7,662	630	17,832
60	Taxes paid	166,945	3,394	1,435	1,416	10,636	4,218	9,608	7,438	6,707	15,030	12,824	23,063	4,737	66,439
61	Contributions or gifts	8,262	223	23	23	432	110	371	309	177	592	569	944	770	3,719
62	Amortization	5,012	-	10	19	211	29	289	407	464	275	51	2,634	34	589
63	Depreciation	221,177	2,097	1,709	1,310	8,044	3,307	7,039	5,852	7,365	15,701	14,375	28,156	13,628	112,594
64	Depletion	2,240	-	-	-	-	-	6	-	-	2,232	-	2	-	-
65	Advertising	163,743	2,895	1,084	811	10,340	3,214	8,309	6,496	5,463	18,578	16,630	26,123	18,621	45,179
66	Amounts contributed under pension plans	100,179	198	21	145	1,331	378	2,665	2,384	3,204	6,896	4,900	12,156	8,337	57,564
67	Amounts contributed under other employee benefit plans.	47,675	1,139	28	126	2,801	1,292	2,144	2,003	2,025	4,346	4,424	4,847	827	21,673
68	Net loss, sales other than capital assets	406	7	21	-	31	-	30	74	45	88	87	23	-	-
69	Other deductions	1,172,350	31,301	11,843	16,791	91,912	48,641	78,578	60,712	57,635	142,180	89,738	161,783	36,866	344,370
70	Compiled net profit (less net loss) (39 less 53)	597,430	7,633	[2]2,589	[2]8,127	16,260	7,046	21,532	17,127	23,513	63,817	52,473	74,525	31,001	293,219
71	Net income (less deficit), total (70 less 43)	595,670	7,633	[2]2,589	[2]8,127	16,221	7,046	21,501	17,116	22,280	63,698	52,390	74,426	30,986	293,089
	Returns other than Form 1120-S:														
72	Net income (less deficit) (71 less 79)	591,358	7,633	[2]3,003	[2]8,714	13,251	7,046	21,160	17,116	22,280	63,698	52,390	74,426	30,986	293,089
73	Statutory special deductions, total	16,287	90	663	1,132	2,118	29	914	2,179	1,492	626	1,632	3,290	674	1,448
74	Net operating loss carryforward	13,102	89	663	1,132	1,972	19	702	2,051	1,404	326	1,567	3,177	-	-
75	Dividends received deduction	3,185	1	-	-	146	10	212	128	88	300	65	113	674	1,448
76	Income subject to tax	630,431	8,721	1,305	1,541	22,061	10,154	27,042	22,285	24,918	68,107	51,208	71,136	30,312	291,641
77	Income tax	321,037	4,447	416	457	9,094	4,498	13,276	11,337	12,699	35,070	26,086	36,889	15,636	151,132
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77).	276,393	3,186	[3]3,005	[3]8,584	7,166	2,548	8,256	5,790	10,814	28,747	26,387	37,636	15,365	142,087
79	Form 1120-S net income (less deficit) (71 less 72)	4,312	-	414	587	2,970	-	341	-	-	-	-	-	-	-
	Distributions to stockholders:														
80	Cash and assets other than own stock	163,223	1,735	46	340	3,073	406	2,162	1,929	2,480	15,867	12,172	15,436	5,949	101,628
81	Corporation's own stock	40,289	-	-	-	1,105	2,422	1,601	1,278	2,663	2,594	9,591	4,165	129	14,741

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	MANUFACTURING: OTHER MANUFACTURING INDUSTRIES														
1	Number of returns, total	10,423	421	4,717	1,627	2,617	510	317	89	59	45	12	6	2	1
2	Form 1120-S	1,070	24	558	182	294	(4)	1	-	-	-	-	-	-	-
		(Thousand dollars)													
3	Total assets	4,841,420	-	91,180	120,425	557,922	344,150	483,663	301,296	429,746	663,105	412,612	413,253	388,741	635,327
4	Cash	373,503	-	11,301	14,269	62,825	47,075	48,350	20,734	35,217	50,492	25,585	23,385	16,472	17,798
5	Notes and accounts receivable	1,622,957	-	26,209	39,880	170,101	101,692	136,787	77,122	100,315	156,463	79,771	89,371	51,937	593,309
6	Less: Reserve for bad debts	123,402	-	263	1,415	2,850	1,939	2,856	2,133	1,698	4,401	1,678	1,354	500	102,315
7	Inventories, total	1,168,601	-	18,194	38,017	158,582	99,450	134,027	90,522	121,020	201,752	109,472	83,858	71,072	42,635
8	Last-in, first-out	39,726	-	707	1,833	149	-	3,867	2,772	4,666	12,885	3,464	9,383	-	-
9	Other than last-in, first-out	720,090	-	9,581	17,900	86,824	67,731	81,895	63,351	82,988	161,847	78,253	69,720	-	-
10	Not stated	408,785	-	7,906	18,284	71,609	31,719	48,265	24,399	33,366	27,020	27,755	4,755	71,072	42,635
	Investments, Government obligations:														
11	States and possessions	13,654	-	-	-	-	-	591	1,156	1,613	4,199	6,095	-	-	-
12	United States obligations	75,515	-	52	248	4,250	3,849	7,544	7,149	12,970	21,478	4,671	5,081	8,223	-
13	Not stated	8,078	-	17	19	1,513	-	652	497	887	-	4,493	-	-	-
14	Other current assets, including short-term marketable investments.	67,603	-	2,217	1,602	8,683	3,638	7,306	4,467	6,138	16,115	6,775	2,400	8,262	-
15	Loans to stockholders	7,223	-	1,310	2,076	753	844	1,516	642	50	18	-	14	-	-
16	Mortgage and real estate loans	4,645	-	10	1	583	514	1,229	319	28	607	1,354	-	-	-
17	Other investments	456,919	-	3,024	2,531	24,947	19,337	37,203	27,485	44,746	61,576	76,002	75,332	25,826	58,910
18	Depreciable assets	1,899,006	-	42,223	33,825	211,800	131,824	179,305	117,461	173,379	260,028	188,997	196,996	329,512	33,656
19	Less: Accumulated amortization and depreciation	955,347	-	20,461	16,372	108,775	75,012	93,393	59,251	83,119	137,135	96,262	103,114	147,982	14,471
20	Depletable assets	64,691	-	140	-	107	-	795	-	1,183	5,790	-	47,186	9,490	-
21	Less: Accumulated depletion	18,921	-	113	-	-	-	153	-	511	5,499	-	12,645	-	-
22	Land	56,431	-	1,023	1,028	7,096	5,251	6,356	7,024	5,367	10,232	4,650	2,772	5,129	503
23	Intangible assets	17,519	-	1,874	1,241	3,944	291	3,750	1,540	2,017	1,359	581	922	-	-
24	Less: Accumulated amortization	4,190	-	330	86	1,028	39	556	141	682	550	392	386	-	-
25	Other assets	106,935	-	4,753	3,561	15,391	7,375	15,210	6,703	10,826	20,581	2,498	3,435	11,300	5,302
26	Total liabilities	4,841,420	-	91,180	120,425	557,922	344,150	483,663	301,296	429,746	663,105	412,612	413,253	388,741	635,327
27	Accounts payable	504,444	-	24,717	25,799	106,518	47,455	63,701	32,480	34,591	66,931	21,340	21,688	17,259	41,965
28	Deposits and withdrawable shares	1,218	-	60	21	485	126	140	306	-	80	-	-	-	-
29	Bonds, notes, mortgages payable maturing in less than one year.	520,042	-	11,129	16,929	52,421	27,163	41,951	35,207	42,217	41,469	20,673	18,554	1,207	211,122
30	Other current liabilities	460,446	-	9,177	9,038	42,736	34,430	37,947	24,968	37,420	50,164	27,760	20,480	34,590	131,736
31	Loans from stockholders	33,402	-	6,493	7,861	8,879	3,787	2,873	2,101	100	1,308	-	-	-	-
32	Bonds, notes, mortgages payable maturing in one year or more.	455,622	-	9,522	8,631	42,528	31,516	39,507	29,285	45,555	59,486	45,080	62,479	26,663	55,370
33	Other liabilities	108,488	-	5,148	4,546	12,417	10,524	13,383	6,932	10,870	13,686	7,770	13,800	6,514	2,898
34	Capital stock, preferred	140,512	-	113	103	14,766	11,045	20,442	10,523	9,055	14,426	8,183	22,803	27,247	1,806
35	Capital stock, common	669,356	-	47,173	28,669	114,073	62,010	76,191	44,392	59,993	74,165	64,042	41,666	43,818	13,164
36	Paid-in or capital surplus	381,229	-	1,186	3,987	16,912	12,545	21,845	23,142	27,267	54,248	42,407	89,243	47,542	40,905
37	Surplus reserves	46,504	-	293	444	1,278	3,547	3,222	2,913	5,714	8,876	14,352	5,408	457	-
38	Earned surplus and undivided profits	1,520,157	-	[1]23,831	14,397	144,909	100,002	162,461	89,047	156,964	278,266	161,005	117,132	183,444	136,361
39	Total compiled receipts	6,838,112	62,175	253,385	290,356	1,186,540	662,582	848,830	465,420	588,956	939,729	466,478	336,882	510,139	226,640
40	Business receipts	6,701,676	61,558	250,295	284,259	1,162,851	654,217	837,432	459,040	576,914	923,219	453,938	324,383	501,252	212,318
	Interest on Government obligations (less amortizable bond premium):														
41	Wholly taxable	2,148	19	3	21	100	37	226	165	197	870	209	207	93	1
42	Subject to surtax only	28	-	-	-	-	27	-	-	1	-	-	-	-	-
43	Wholly tax-exempt	515	6	-	-	19	-	46	60	52	147	185	-	-	-
44	Other interest	17,924	9	74	36	1,279	449	825	627	331	1,434	1,457	1,966	849	8,588
45	Rents	8,801	16	349	275	1,960	221	1,610	925	483	1,542	908	80	148	284
46	Royalties	11,651	53	334	1,859	57	2,086	2,067	143	690	1,026	186	2,671	321	158
47	Net short-term capital gain reduced by net long-term capital loss.	1,169	-	-	21	48	-	155	5	907	33	-	-	-	-
48	Net long-term capital gain reduced by net short-term capital loss.	33,320	32	289	1,851	13,464	265	1,420	489	859	4,403	3,601	2,954	3,693	-
49	Net gain, sales other than capital assets	515	1	3	-	155	-	8	-	285	25	38	-	-	-
50	Dividends, domestic corporations	7,927	-	-	21	232	761	343	376	1,278	1,690	2,127	249	850	-
51	Dividends, foreign corporations	7,499	-	-	-	-	-	45	35	546	874	1,862	3,550	587	-
52	Other receipts	44,939	481	2,038	2,013	6,375	4,519	4,653	3,555	6,413	4,466	1,967	822	2,346	5,291

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	MANUFACTURING: OTHER MANUFACTURING INDUSTRIES—Continued	(Thousand dollars)													
53	Total compiled deductions	6,488,357	59,422	261,994	285,054	1,142,555	637,788	806,679	448,247	545,093	869,471	441,312	309,855	455,327	225,560
54	Cost of sales and operations	4,581,844	41,738	166,735	203,054	832,401	458,305	591,883	331,856	383,526	602,441	298,870	211,637	316,087	143,311
55	Compensation of officers	197,123	1,481	25,337	18,668	65,562	27,651	22,331	9,447	8,828	9,747	3,803	2,452	899	917
56	Rent paid on business property	69,124	1,062	8,722	5,366	15,350	7,475	7,261	3,731	3,803	6,494	3,538	1,750	2,073	2,499
57	Repairs	50,764	303	680	721	3,158	2,691	3,966	2,124	4,175	8,490	6,545	3,426	14,105	380
58	Bad debts	18,959	114	359	1,306	3,044	1,239	2,432	1,384	2,451	2,117	1,376	521	383	2,233
59	Interest paid	48,866	739	871	1,173	6,130	4,066	5,442	3,469	4,868	5,618	3,634	4,484	1,375	6,997
60	Taxes paid	151,209	1,581	5,571	5,775	23,209	13,572	17,307	9,512	13,683	18,749	13,807	8,011	12,854	7,578
61	Contributions or gifts	5,046	49	11	39	400	459	629	396	616	1,070	434	347	539	57
62	Amortization	2,454	12	67	22	131	79	1,040	113	277	507	130	75	1	-
63	Depreciation	137,559	920	4,682	3,218	17,680	11,230	14,093	8,119	12,239	17,195	10,250	11,945	22,925	3,063
64	Depletion	6,405	-	21	-	16	-	2	126	280	685	8	3,736	1,531	-
65	Advertising	138,842	1,156	1,900	2,139	9,625	9,470	12,054	8,380	16,469	37,270	14,606	4,990	12,981	7,802
66	Amounts contributed under pension plans	43,651	105	26	33	1,986	2,565	3,409	2,517	5,170	8,651	5,119	7,109	5,386	1,575
67	Amounts contributed under other employee benefit plans.	29,269	140	503	791	3,686	2,805	2,811	2,160	3,164	3,625	2,525	2,630	3,498	931
68	Net loss, sales other than capital assets	1,079	182	45	-	60	13	168	15	148	174	68	30	-	176
69	Other deductions	1,006,163	9,840	46,464	42,749	160,117	96,168	121,851	64,898	85,396	146,638	76,599	46,712	60,690	48,041
70	Compiled net profit (less net loss) (39 less 53)	349,755	2,753	[2]8,609	5,302	43,985	24,794	42,151	17,173	43,863	70,258	25,166	27,027	54,812	1,080
71	Net income (less deficit), total (70 less 43)	349,240	2,747	[2]8,609	5,302	43,966	24,794	42,105	17,113	43,811	70,111	24,981	27,027	54,812	1,080
	Returns other than Form 1120-S:														
72	Net income (less deficit) (71 less 79)	329,509	2,981	[2]9,752	4,446	26,614	24,221	42,064	17,113	43,811	70,111	24,981	27,027	54,812	1,080
73	Statutory special deductions, total	22,778	260	1,645	2,872	3,382	765	2,171	1,717	3,810	2,571	1,808	1,053	723	1
74	Net operating loss carryforward	16,001	260	1,645	2,851	3,198	125	1,767	1,398	2,725	1,191	-	840	-	1
75	Dividends received deduction	6,652	-	-	21	185	640	278	319	1,085	1,380	1,808	213	723	-
76	Income subject to tax	380,018	6,060	3,968	5,683	33,197	32,674	46,579	21,700	45,213	75,261	28,541	25,973	54,090	1,079
77	Income tax	181,944	2,927	1,100	1,751	11,977	14,803	22,752	10,839	23,101	37,927	13,865	13,227	27,119	556
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77)	167,811	[3]174	[3]9,709	3,551	32,008	9,991	19,399	6,334	20,762	32,331	11,301	13,800	27,693	524
79	Form 1120-S net income (less deficit) (71 less 72)	19,731	[2]234	1,143	856	17,352	(4)	41	-	-	-	-	-	-	-
	Distributions to stockholders:														
80	Cash and assets other than own stock	101,853	1,280	435	231	17,580	2,245	4,383	2,453	5,941	19,682	8,810	13,938	17,115	7,760
81	Corporation's own stock	14,082	969	-	413	485	2,357	979	346	549	2,110	2,657	3,217	-	-
	TOTAL TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES														
1	Number of returns, total	49,048	1,389	23,473	7,827	11,372	2,116	1,380	547	335	224	102	78	90	115
2	Form 1120-S	4,109	71	2,282	778	891	74	13	-	-	-	-	-	-	-
		(Thousand dollars)													
3	Total assets	155,534,789	-	473,948	557,970	2,492,010	1,452,180	2,118,243	1,910,874	2,377,766	3,419,616	3,618,740	5,682,067	14,342,050	117,089,325
4	Cash	3,893,117	-	64,216	67,126	266,697	118,607	183,111	170,121	177,094	180,136	164,876	199,986	378,179	1,922,968
5	Notes and accounts receivable	6,211,615	-	94,669	118,916	460,766	223,947	313,569	261,793	275,124	265,019	270,744	320,752	665,579	2,940,737
6	Less: Reserve for bad debts	71,511	-	735	1,261	7,927	1,246	5,957	3,064	3,633	2,629	2,457	2,109	6,444	34,049
7	Inventories, total	3,126,259	-	6,355	9,690	54,703	40,203	47,451	34,111	40,601	75,130	80,643	97,669	256,830	2,382,873
8	Last-in, first-out	61,086	-	116	450	1,142	6,576	1,448	149	424	699	-	-	12,737	37,345
9	Other than last-in, first-out	447,707	-	3,375	2,541	25,090	15,847	20,841	13,290	19,141	16,896	10,463	13,712	26,296	280,215
10	Not stated	2,617,466	-	2,864	6,699	28,471	17,780	25,162	20,672	21,036	57,535	70,180	83,957	217,797	2,065,313
	Investments, Government obligations:														
11	States and possessions	78,275	-	615	234	2,951	2,647	6,405	13,245	7,430	2,169	14,742	8,762	2,900	16,175
12	United States obligations	3,404,423	-	1,146	1,685	16,505	16,197	39,979	38,037	51,826	62,067	58,572	157,798	213,074	2,747,537
13	Not stated	109,768	-	398	2,033	4,502	6,029	4,868	4,156	607	3,258	-	1,000	-	82,917
14	Other current assets, including short-term marketable investments.	2,827,362	-	12,251	15,856	62,759	31,013	56,426	47,337	55,360	49,542	83,815	61,979	246,158	2,104,866
15	Loans to stockholders	29,918	-	3,061	4,132	13,664	1,399	2,659	1,567	1,922	395	-	-	-	1,119
16	Mortgage and real estate loans	39,547	-	724	2,134	5,320	6,872	5,358	4,753	6,864	2,746	3,767	10	7	992
17	Other investments	8,690,419	-	14,242	27,246	133,767	82,308	142,068	136,375	145,431	147,697	244,404	278,321	374,918	6,963,642
18	Depreciable assets	164,475,894	-	412,589	509,776	2,422,444	1,400,812	1,981,557	1,796,215	2,263,366	3,566,725	3,560,287	6,023,063	15,812,462	124,726,598
19	Less: Accumulated amortization and depreciation	41,150,895	-	225,357	258,626	1,174,829	608,889	848,805	735,514	826,314	1,118,031	1,055,272	1,677,113	4,122,421	28,499,724
20	Depletable assets	252,689	-	1,989	1,938	9,678	5,187	10,241	3,694	9,966	7,408	33,247	85,995	18,974	64,372
21	Less: Accumulated depletion	109,727	-	441	127	1,321	359	3,755	1,893	3,011	2,075	10,303	51,948	8,698	25,796
22	Land	1,043,746	-	6,835	19,305	81,866	50,647	73,063	42,165	79,975	61,923	30,466	31,025	93,449	473,027
23	Intangible assets	160,916	-	3,735	5,580	15,222	7,204	15,454	15,805	10,423	7,384	25,314	13,803	118	40,874
24	Less: Accumulated amortization	48,740	-	721	1,751	5,865	2,448	6,216	4,658	4,766	2,420	13,494	5,864	80	457
25	Other assets	2,571,714	-	78,377	34,084	131,108	72,050	100,767	86,629	89,501	113,172	129,389	138,938	417,045	1,180,654

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		(Thousand dollars)													
	TOTAL TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES—Continued														
26	Total liabilities	155,534,789	-	473,948	557,970	2,492,010	1,452,180	2,118,243	1,910,874	2,377,766	3,419,616	3,618,740	5,682,067	14,342,050	117,089,325
27	Accounts payable	4,251,956	-	88,315	81,451	323,020	139,499	241,867	184,616	190,511	228,136	212,052	251,334	465,059	1,846,096
28	Deposits and withdrawable shares	71,558	-	1,004	1,122	6,049	565	4,377	3,760	5,016	4,208	2,625	178	1,307	41,347
29	Bonds, notes, mortgages payable maturing in less than one year.	2,989,095	-	67,982	62,754	224,874	104,518	167,990	114,019	140,091	170,688	175,369	163,695	154,198	1,442,917
30	Other current liabilities	8,355,137	-	29,943	30,662	144,137	92,325	129,094	122,882	141,112	156,025	147,511	256,503	707,682	6,397,261
31	Loans from stockholders	159,213	-	26,442	17,914	47,473	22,125	7,960	11,915	6,394	17,306	968	670	-	46
32	Bonds, notes, mortgages payable maturing in one year or more.	60,955,175	-	92,456	103,641	562,849	383,835	568,668	566,873	735,471	1,483,802	1,314,679	2,294,204	6,198,503	46,650,194
33	Other liabilities	4,034,068	-	18,966	17,161	93,262	45,267	83,943	81,014	85,314	122,800	160,655	196,215	491,710	2,637,761
34	Capital stock, preferred	6,461,935	-	1,536	3,075	37,805	25,939	44,031	49,735	68,958	107,053	108,856	242,683	833,883	4,938,381
35	Capital stock, common	32,315,965	-	162,630	158,980	501,406	246,633	316,347	265,590	355,677	519,469	507,501	813,602	2,423,201	26,044,929
36	Paid-in or capital surplus	10,544,318	-	27,672	19,246	94,650	47,961	99,363	93,056	116,081	202,051	293,356	403,767	743,722	8,403,393
37	Surplus reserves	1,458,816	-	1,891	3,902	23,415	14,585	28,106	27,273	31,287	23,614	71,290	53,204	97,420	1,082,829
38	Earned surplus and undivided profits	23,937,553	-	[1]44,889	58,062	433,070	328,928	426,497	390,141	501,854	384,464	623,878	1,006,012	2,225,365	17,604,171
39	Total compiled receipts	68,153,902	321,330	1,115,985	1,056,076	3,728,916	1,695,463	2,493,667	1,994,590	2,357,924	2,313,905	1,837,368	2,340,772	6,105,876	40,792,030
40	Business receipts	66,322,225	309,348	1,099,698	1,030,194	3,651,880	1,638,761	2,423,377	1,939,563	2,298,138	2,262,925	1,778,857	2,233,926	5,907,749	39,747,809
	Interest on Government obligations (less amortizable bond premium):														
41	Wholly taxable	63,237	198	3	31	366	675	1,077	1,154	1,521	1,617	1,651	3,232	10,633	41,079
42	Subject to surtax only	91	-	-	-	25	15	32	1	-	13	2	1	-	2
43	Wholly tax-exempt	8,867	2	-	-	109	212	254	458	315	270	678	185	397	5,987
44	Other interest	216,544	773	373	925	3,697	2,250	3,763	4,043	4,539	3,624	4,726	6,262	18,620	162,949
45	Rents	570,995	1,516	4,588	8,368	18,244	7,439	18,963	10,785	16,157	17,075	12,901	33,970	54,637	366,352
46	Royalties	35,669	335	26	-	935	-	479	114	63	152	989	1,069	3,961	27,546
47	Net short-term capital gain reduced by net long-term capital loss.	3,510	56	63	82	598	114	861	374	69	146	14	91	367	675
48	Net long-term capital gain reduced by net short-term capital loss.	284,041	2,821	2,945	6,251	15,875	29,886	12,470	13,753	14,603	19,566	23,120	36,322	19,373	87,056
49	Net gain, sales other than capital assets	34,929	1,056	301	154	962	1,079	1,215	555	1,956	103	85	1,270	91	26,102
50	Dividends, domestic corporations	141,693	416	48	234	1,802	1,096	3,698	2,143	3,956	2,395	5,538	7,736	7,422	105,209
51	Dividends, foreign corporations	16,115	35	-	-	2	-	17	406	391	6	871	38	1,124	13,225
52	Other receipts	455,986	4,774	7,940	9,837	34,421	13,936	27,461	21,241	16,216	6,013	7,936	16,670	81,502	208,039
53	Total compiled deductions	60,658,349	319,328	1,117,345	1,038,737	3,613,126	1,588,727	2,371,940	1,869,785	2,214,005	2,142,206	1,670,699	2,065,076	5,457,507	35,189,868
54	Cost of sales and operations	38,657,096	213,207	610,784	602,885	2,219,559	1,011,791	1,571,040	1,279,494	1,558,899	1,494,943	1,108,644	1,321,821	3,431,290	22,232,739
55	Compensation of officers	626,950	4,469	90,553	67,558	157,575	47,901	50,032	29,892	26,629	20,072	14,470	13,908	25,621	78,270
56	Rent paid on business property	1,452,145	8,713	41,652	30,608	79,002	42,025	59,823	33,233	45,471	38,984	51,323	40,445	93,719	887,147
57	Repairs	327,402	1,313	14,507	13,229	47,409	32,396	27,807	26,784	15,196	7,126	3,104	12,653	20,771	105,107
58	Bad debts	130,643	587	1,283	2,702	10,673	2,718	4,291	2,976	4,676	3,608	1,931	2,445	13,887	78,866
59	Interest paid	2,463,177	7,705	7,654	8,315	40,556	20,182	32,529	30,778	38,347	69,630	59,765	104,124	263,190	1,780,402
60	Taxes paid	4,271,346	13,403	39,756	35,250	154,416	83,652	113,076	91,520	108,150	121,273	90,411	116,661	396,231	2,907,547
61	Contributions or gifts	43,251	78	132	310	1,324	868	1,445	1,197	1,549	1,219	784	1,291	3,234	29,820
62	Amortization	463,200	1,193	352	536	2,089	1,517	1,553	1,333	2,348	3,475	8,060	5,022	53,361	382,361
63	Depreciation	5,689,673	22,909	54,930	54,273	212,288	91,244	140,774	124,655	134,437	179,017	153,462	232,030	561,767	3,727,887
64	Depletion	113,658	1,136	85	400	737	48	688	160	828	883	2,832	10,330	13,763	81,768
65	Advertising	293,008	1,506	6,650	6,968	17,858	5,629	9,080	7,048	10,471	8,004	6,397	12,496	38,321	162,580
66	Amounts contributed under pension plans	763,672	1,420	1,204	2,087	14,318	6,298	12,605	10,615	17,521	15,946	15,274	19,885	57,959	588,540
67	Amounts contributed under other employee benefit plans.	386,774	3,288	4,613	5,527	23,633	14,948	24,186	21,497	24,502	18,102	6,708	10,443	21,734	207,593
68	Net loss, sales other than capital assets	24,508	684	4,763	569	1,650	372	1,700	736	785	902	896	490	363	10,598
69	Other deductions	4,951,846	37,717	238,427	207,520	630,039	227,138	321,311	207,867	224,196	159,022	146,638	161,032	462,296	1,928,643
70	Compiled net profit (less net loss) (39 less 53)	7,495,553	2,002	[2]1,360	17,339	115,790	106,736	121,727	124,805	143,919	171,699	166,669	275,696	648,369	5,602,162
71	Net income (less deficit), total (70 less 43)	7,486,686	2,000	[2]1,360	17,339	115,681	106,524	121,473	124,347	143,604	171,429	165,991	275,511	647,972	5,596,175
	Returns other than Form 1120-S:														
72	Net income (less deficit) (71 less 79)	7,435,705	1,892	[2]4,648	13,250	104,068	76,399	119,715	124,347	143,604	171,429	165,991	275,511	647,972	5,596,175
73	Statutory special deductions, total	262,422	2,788	6,279	3,410	16,309	3,661	15,939	7,661	11,865	16,585	22,218	9,303	16,496	129,908
74	Net operating loss carryforward	119,477	2,441	6,279	3,326	14,894	2,786	13,266	5,822	7,788	14,431	17,126	2,101	7,055	22,162
75	Dividends received deduction	118,822	336	-	84	1,415	734	2,517	1,797	3,312	2,017	4,689	6,577	6,310	89,034
76	Income subject to tax	7,721,516	11,583	26,539	29,522	135,465	88,203	122,460	132,379	145,588	177,950	172,088	291,720	671,018	5,717,001
77	Income tax	3,916,292	[3]5,410	7,745	8,898	47,374	37,871	57,133	64,315	72,263	87,179	85,786	142,169	344,476	2,955,673
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77)	3,579,261	[3]3,408	[3]9,105	8,441	68,416	68,865	64,594	60,490	71,656	84,520	80,883	133,527	303,893	2,646,489
79	Form 1120-S net income (less deficit) (71 less 72)	50,981	108	3,288	4,089	11,613	30,125	1,758	-	-	-	-	-	-	-
	Distributions to stockholders:														
80	Cash and assets other than own stock	3,440,456	15,946	5,137	7,776	21,466	55,699	26,404	21,588	29,026	54,858	64,984	110,457	327,591	2,699,524
81	Corporation's own stock	230,246	-	2	2	8,363	10,262	3,968	3,809	8,997	4,627	3,735	15,781	16,715	153,985

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES: TRANSPORTATION														
1	Number of returns, total	37,446	1,003	19,336	5,764	8,220	1,373	884	360	212	137	49	42	31	35
2	Form 1120-S	3,164	59	1,807	567	676	43	12	-	-	-	-	-	-	-
		(Thousand dollars)													
3	Total assets	53,027,523	-	385,459	405,978	1,785,683	938,365	1,355,945	1,249,838	1,508,916	2,064,404	1,698,298	3,099,933	4,793,437	33,741,267
4	Cash	2,004,227	-	53,580	57,091	218,763	94,631	138,646	129,906	139,272	140,061	108,434	138,953	174,458	610,432
5	Notes and accounts receivable	3,236,495	-	82,466	97,941	374,386	193,214	256,555	215,089	222,279	196,145	174,317	230,730	292,403	900,970
6	Less: Reserve for bad debts	24,662	-	421	686	5,878	670	4,814	1,801	2,733	1,615	741	393	2,164	2,746
7	Inventories, total	957,003	-	5,097	6,316	40,031	31,479	34,354	21,092	25,485	48,735	38,587	54,752	71,648	579,427
8	Last-in, first-out	20,937	-	28	54	1,074	6,562	991	-	386	32	-	-	-	11,810
9	Other than last-in, first-out	132,282	-	2,862	1,998	20,666	14,230	15,004	9,823	14,218	10,818	4,181	10,551	3,872	24,059
10	Not stated	803,784	-	2,207	4,264	18,291	10,687	18,359	11,269	10,881	37,885	34,406	44,201	67,776	543,558
	Investments, Government obligations:														
11	States and possessions	54,506	-	615	69	2,661	2,408	4,067	10,199	5,353	2,169	8,629	6,256	-	12,080
12	United States obligations	1,478,054	-	1,057	940	14,982	11,273	34,800	20,880	39,225	50,343	37,995	99,963	145,438	1,021,158
13	Not stated	98,608	-	319	194	3,319	2,220	3,751	2,123	607	3,258	-	-	-	82,817
14	Other current assets, including short-term marketable investments	885,302	-	11,493	13,494	54,332	26,268	42,627	36,904	43,332	35,565	50,118	38,472	156,249	376,448
15	Loans to stockholders	24,841	-	2,957	3,966	11,394	682	2,496	1,337	1,614	395	-	-	-	-
16	Mortgage and real estate loans	28,725	-	724	2,110	5,163	596	3,868	3,223	6,745	2,741	3,538	10	7	-
17	Other investments	4,906,086	-	12,442	16,924	95,744	71,753	107,612	101,035	109,848	125,476	164,029	146,967	168,810	3,785,446
18	Depreciable assets	54,989,783	-	319,223	367,759	1,769,838	877,002	1,249,015	1,194,963	1,435,895	2,173,058	1,639,132	3,436,543	5,269,181	35,258,174
19	Less: Accumulated amortization and depreciation	17,664,588	-	182,578	198,945	953,344	462,831	639,764	566,779	624,184	833,661	635,386	1,193,456	1,820,533	9,553,127
20	Depletable assets	197,231	-	1,507	967	5,686	3,769	8,321	3,215	8,771	7,408	33,247	73,434	-	50,906
21	Less: Accumulated depletion	92,587	-	271	127	1,243	-	2,791	1,822	2,376	2,075	10,303	50,989	-	20,590
22	Land	452,331	-	4,544	10,597	64,993	37,863	53,581	30,168	51,737	45,181	18,681	16,814	45,977	72,195
23	Intangible assets	65,017	-	3,113	3,647	8,846	4,629	8,782	6,559	7,706	4,609	15,582	1,477	67	-
24	Less: Accumulated amortization	28,388	-	425	1,093	3,713	1,856	3,511	2,929	4,093	2,244	7,938	519	67	-
25	Other assets	1,459,539	-	70,017	24,814	79,723	45,935	58,350	46,476	44,433	68,855	60,377	100,919	291,963	567,677
26	Total liabilities	53,027,523	-	385,459	405,978	1,785,683	938,365	1,355,945	1,249,838	1,508,916	2,064,404	1,698,298	3,099,933	4,793,437	33,741,267
27	Accounts payable	2,534,596	-	79,165	69,387	267,530	113,867	203,881	157,534	152,582	169,246	155,986	200,701	247,353	717,364
28	Deposits and withdrawable shares	16,370	-	942	782	4,311	-	1,555	2,222	4,170	2,388	-	-	-	-
29	Bonds, notes, mortgages payable maturing in less than one year	1,345,822	-	60,193	44,843	177,011	70,091	118,916	84,218	109,420	114,610	97,923	113,021	65,328	290,248
30	Other current liabilities	2,556,253	-	26,360	23,123	116,952	72,087	92,764	92,966	101,606	96,547	64,342	125,283	263,125	1,481,098
31	Loans from stockholders	114,122	-	18,314	13,574	36,055	12,102	3,968	5,498	5,987	16,986	968	670	-	-
32	Bonds, notes, mortgages payable maturing in one year or more	18,941,343	-	78,091	68,372	331,224	187,081	274,355	319,799	399,020	853,831	487,460	1,177,770	1,720,777	13,043,563
33	Other liabilities	1,402,588	-	15,439	10,313	62,096	24,775	47,644	44,514	57,083	79,434	88,598	88,223	162,416	722,053
34	Capital stock, preferred	755,149	-	783	1,322	25,361	14,191	23,304	28,932	33,686	44,040	8,916	26,176	54,423	494,015
35	Capital stock, common	9,016,605	-	116,410	101,066	363,017	169,889	201,833	162,777	203,481	295,304	210,102	430,043	857,672	5,905,011
36	Paid-in or capital surplus	3,005,047	-	22,311	11,275	61,122	31,252	57,953	61,622	78,602	130,042	153,741	190,515	190,759	2,015,853
37	Surplus reserves	530,295	-	1,028	600	17,245	7,227	17,786	19,785	22,667	19,739	52,577	35,264	55,771	280,606
38	Earned surplus and undivided profits	12,809,333	-	[1]33,577	61,321	323,759	235,803	311,986	269,971	340,612	242,237	377,685	712,267	1,175,813	8,791,456
39	Total compiled receipts	31,163,967	221,886	1,015,371	901,048	3,272,608	1,441,634	2,129,276	1,665,424	1,977,890	1,800,050	1,121,112	1,525,930	2,738,503	11,353,235
40	Business receipts	29,925,803	211,580	1,000,908	880,098	3,209,631	1,414,909	2,069,213	1,618,985	1,929,835	1,763,498	1,078,961	1,443,587	2,590,855	10,713,743
	Interest on Government obligations (less amortizable bond premium):														
41	Wholly taxable	32,624	172	3	10	296	469	939	632	1,167	1,265	1,229	2,104	8,580	15,758
42	Subject to surtax only	70	-	-	-	10	10	31	1	-	13	2	1	-	2
43	Wholly tax-exempt	4,524	2	-	-	87	80	182	327	201	260	343	147	197	2,698
44	Other interest	89,939	651	257	783	2,856	1,229	2,810	3,219	3,814	2,714	3,481	3,608	6,795	57,722
45	Rents	464,961	1,452	3,997	6,250	17,285	5,846	17,641	9,340	13,707	15,168	11,139	32,121	47,622	283,393
46	Royalties	16,363	-	-	-	29	-	302	106	48	147	954	179	4	14,594
47	Net short-term capital gain reduced by net long-term capital loss	2,128	56	63	41	197	104	326	373	65	146	14	28	305	410
48	Net long-term capital gain reduced by net short-term capital loss	174,918	2,453	2,721	5,475	11,667	6,758	10,398	10,747	11,045	10,016	14,983	30,026	11,743	46,886
49	Net gain, sales other than capital assets	15,322	809	298	128	890	73	730	537	1,011	103	85	1,050	91	9,517
50	Dividends, domestic corporations	73,145	378	48	224	1,197	713	3,268	1,916	2,978	2,163	4,087	2,326	2,774	51,073
51	Dividends, foreign corporations	2,444	-	-	-	2	-	13	406	391	6	690	38	716	182
52	Other receipts	361,726	4,333	7,076	8,039	28,461	11,443	23,423	18,835	13,628	4,551	5,144	10,715	68,821	157,257

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		(Thousand dollars)													
	TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES: TRANSPORTATION—Continued														
53	Total compiled deductions	30,172,138	225,008	1,016,975	886,152	3,182,678	1,385,405	2,049,857	1,589,864	1,902,679	1,714,099	1,077,474	1,410,698	2,639,084	11,092,165
54	Cost of sales and operations	20,346,402	156,113	571,264	537,731	2,029,400	900,052	1,394,270	1,117,092	1,363,573	1,225,283	771,188	973,053	1,699,906	7,607,477
55	Compensation of officers	450,256	2,814	79,504	54,468	126,076	38,741	40,555	22,705	20,082	14,234	7,125	7,517	9,075	27,360
56	Rent paid on business property	1,201,951	8,058	39,130	26,542	71,046	40,333	56,894	30,436	43,400	36,690	41,325	37,098	82,629	688,370
57	Repairs	183,304	680	13,284	11,344	39,208	28,883	20,597	22,725	12,355	6,244	319	8,571	18,185	909
58	Bad debts	32,062	354	804	1,460	7,981	1,495	3,125	2,075	3,620	2,342	634	377	2,436	5,359
59	Interest paid	758,652	4,380	6,637	6,330	29,251	12,430	20,754	20,916	24,123	42,229	25,699	57,202	81,402	427,299
60	Taxes paid	1,616,162	7,907	36,518	29,712	138,521	74,445	98,267	77,755	88,143	88,002	42,441	51,880	149,216	733,355
61	Contributions or gifts	14,221	49	105	234	1,000	731	1,115	697	760	886	251	505	511	7,377
62	Amortization	202,608	992	243	237	992	475	659	648	1,631	3,221	4,607	3,456	18,365	167,082
63	Depreciation	2,091,747	15,884	47,033	42,370	169,600	68,341	106,525	96,964	103,236	132,540	84,071	146,196	218,250	860,737
64	Depletion	33,340	-	84	163	650	-	215	52	339	379	2,368	6,426	13	22,651
65	Advertising	140,351	1,303	6,045	5,162	13,533	3,854	5,474	3,628	8,572	6,368	4,535	10,112	24,649	47,116
66	Amounts contributed under pension plans	180,811	632	1,144	1,916	13,271	5,328	10,521	8,354	14,303	12,667	10,125	10,268	20,294	71,988
67	Amounts contributed under other employee benefit plans.	177,368	1,760	4,448	5,158	22,844	14,450	23,067	20,542	23,300	16,315	3,763	7,417	10,347	23,957
68	Net loss, sales other than capital assets	15,353	673	4,241	305	492	304	1,563	680	765	836	776	480	70	4,168
69	Other deductions	2,727,550	23,409	206,491	163,020	518,813	195,543	266,256	164,595	194,477	125,863	78,247	90,140	303,736	396,960
70	Compiled net profit (less net loss) (39 less 53)	991,829	[2]3,122	[2]1,604	14,896	89,930	56,229	79,419	75,560	75,211	85,951	43,638	115,232	99,419	261,070
71	Net income (less deficit), total (70 less 43)	987,305	[2]3,124	[2]1,604	14,896	89,843	56,149	79,237	75,233	75,010	85,691	[2]43,295	115,085	99,222	258,372
	Returns other than Form 1120-S:														
72	Net income (less deficit) (71 less 79)	968,677	[2]3,043	[2]4,011	11,253	81,520	53,573	77,477	75,233	75,010	85,691	43,295	115,085	99,222	258,372
73	Statutory special deductions, total	139,848	2,313	5,421	2,225	13,682	2,637	12,198	6,376	8,926	15,511	14,889	2,877	6,485	46,308
74	Net operating loss carryforward	78,080	2,005	5,421	2,141	12,792	1,930	9,954	4,757	5,758	13,689	11,414	812	4,126	3,281
75	Dividends received deduction	60,835	308	-	84	890	585	2,164	1,619	2,525	1,822	3,475	1,977	2,359	43,027
76	Income subject to tax	1,325,679	4,899	22,537	22,910	102,309	61,937	79,617	82,430	78,576	91,128	56,725	136,227	125,658	460,726
77	Income tax	624,053	2,093	6,486	6,835	36,215	26,431	36,801	39,801	38,659	45,031	28,258	63,106	63,240	231,097
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77).	367,776	[3]5,215	[3]8,090	8,061	53,715	29,798	42,618	35,759	36,552	40,920	15,380	52,126	36,179	29,973
79	Form 1120-S net income (less deficit) (71 less 72)	18,628	[2]81	2,407	3,643	8,323	2,576	1,760	-	-	-	-	-	-	-
	Distributions to stockholders:														
80	Cash and assets other than own stock	587,864	5,701	3,714	4,826	13,978	25,725	13,989	11,644	15,558	27,926	24,487	46,372	62,452	331,492
81	Corporation's own stock	42,175	-	-	2	8,263	10,006	2,888	1,429	5,277	1,147	1,916	25	51	11,171
	TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES: COMMUNICATION														
1	Number of returns, total	6,452	262	1,970	1,297	1,948	447	297	112	58	28	16	6	4	7
2	Form 1120-S	683	-	290	179	203	([4])	1	-	-	-	-	-	-	-
		(Thousand dollars)													
3	Total assets	33,847,975	-	43,210	92,919	440,852	316,237	450,283	392,959	393,410	393,742	583,807	461,746	537,286	29,741,524
4	Cash	597,857	-	4,880	6,171	30,242	16,441	31,717	28,346	22,801	16,223	22,456	9,777	17,654	391,149
5	Notes and accounts receivable	858,952	-	8,202	15,347	54,439	13,848	31,986	32,420	24,694	24,868	50,519	15,524	48,184	538,921
6	Less: Reserve for bad debts	14,186	-	209	440	1,625	474	808	997	476	291	704	402	76	7,684
7	Inventories, total	860,117	-	1,046	2,013	7,624	4,739	5,723	8,527	4,461	5,290	18,012	9,226	3,656	789,800
8	Last-in, first-out	21,225	-	67	21	58	14	307	59	-	667	-	-	-	20,032
9	Other than last-in, first-out	167,088	-	347	295	1,969	530	1,343	1,028	1,288	1,470	2,197	72	-	156,549
10	Not stated	671,804	-	632	1,697	5,597	4,195	4,073	7,440	3,173	3,153	15,815	9,154	3,656	613,219
	Investments, Government obligations:														
11	States and possessions	5,916	-	-	165	77	165	1,410	2,019	1,932	-	-	-	-	148
12	United States obligations	1,453,440	-	63	538	554	4,065	4,319	15,455	10,609	6,615	12,460	37,924	100	1,360,738
13	Not stated	8,940	-	-	1,322	1,135	3,537	957	1,889	-	-	-	-	-	100
14	Other current assets, including short-term marketable investments.	1,517,925	-	581	1,131	5,978	3,163	9,921	8,872	7,955	6,696	13,495	12,580	30,450	1,417,103
15	Loans to stockholders	3,164	-	104	166	1,989	707	90	72	36	-	-	-	-	-
16	Mortgage and real estate loans	2,478	-	-	-	107	-	333	923	16	-	120	-	-	979
17	Other investments	1,757,580	-	1,090	6,746	20,084	8,503	19,654	24,474	18,683	12,632	50,742	15,388	57,368	1,522,216
18	Depreciable assets	34,021,319	-	45,899	80,162	387,053	314,895	417,046	323,139	350,595	368,979	468,202	429,637	487,394	30,348,318
19	Less: Accumulated amortization and depreciation	7,718,903	-	22,899	34,457	120,888	84,193	112,018	96,692	89,507	74,829	106,028	84,133	119,084	6,774,175
20	Depletable assets	5,450	-	430	-	2,781	1,418	785	36	-	-	-	-	-	-
21	Less: Accumulated depletion	953	-	144	-	68	359	382	-	-	-	-	-	-	-
22	Land	116,735	-	1,024	6,419	9,695	7,387	8,505	7,180	7,465	4,950	4,526	791	489	58,304
23	Intangible assets	88,051	-	514	1,197	5,499	2,033	4,686	8,449	1,541	2,314	9,732	11,225	-	40,861
24	Less: Accumulated amortization	18,427	-	259	370	1,958	491	2,337	1,555	159	26	5,556	5,259	-	457
25	Other assets	302,520	-	2,888	6,809	38,134	20,853	28,696	30,402	32,764	20,321	45,831	9,468	11,151	55,203

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES: COMMUNICATION—Continued	(Thousand dollars)													
26	Total liabilities	33,847,975	-	43,210	92,919	440,852	316,237	450,283	392,959	393,410	393,742	583,807	461,746	537,286	29,741,524
27	Accounts payable	439,100	-	3,597	8,472	35,282	13,550	18,693	14,563	14,299	10,615	25,219	8,890	43,376	242,544
28	Deposits and withdrawable shares	1,324	-	-	165	544	61	520	18	16	-	-	-	-	-
29	Bonds, notes, mortgages payable maturing in less than one year.	267,127	-	4,906	12,810	30,721	25,688	28,196	17,539	12,417	4,439	17,026	1,452	1,550	110,383
30	Other current liabilities	2,855,587	-	1,864	4,590	16,756	11,584	22,230	20,017	19,875	19,408	30,806	26,704	28,134	2,653,619
31	Loans from stockholders	26,403	-	6,678	3,328	5,857	7,106	1,623	1,765	-	-	-	-	-	46
32	Bonds, notes, mortgages payable maturing in one year or more.	10,025,584	-	7,575	24,224	170,631	158,666	208,329	151,676	144,160	168,574	211,029	163,329	123,853	8,493,538
33	Other liabilities	362,561	-	1,566	2,059	15,989	7,134	15,259	19,756	7,203	8,143	12,973	14,298	30,753	227,428
34	Capital stock, preferred	400,336	-	563	1,753	9,661	8,075	13,542	13,194	14,673	30,992	32,054	31,728	28,849	215,252
35	Capital stock, common	10,777,355	-	20,275	39,756	83,663	39,648	57,971	57,382	75,925	75,754	85,874	105,590	119,532	10,015,985
36	Paid-in or capital surplus	3,897,942	-	2,205	2,046	7,072	4,632	14,386	12,983	12,136	15,536	50,321	31,985	19,608	3,725,032
37	Surplus reserves	223,560	-	796	3,227	4,002	1,681	3,757	3,531	4,079	1,732	5,012	5,979	209	189,555
38	Earned surplus and undivided profits	4,571,096	-	[1]6,815	[1]9,511	60,674	38,412	65,777	80,535	88,627	58,549	113,493	71,791	141,422	3,868,142
39	Total compiled receipts	16,059,408	59,895	61,794	99,527	286,309	126,224	214,998	210,162	182,569	145,725	262,005	145,646	459,689	13,804,865
40	Business receipts	15,766,522	59,237	60,934	96,246	275,527	124,163	209,974	203,758	173,540	135,374	250,375	142,193	453,688	13,581,513
	Interest on Government obligations (less amortizable bond premium):														
41	Wholly taxable	17,863	21	-	-	45	175	103	464	279	189	186	717	184	15,500
42	Subject to surtax only	20	-	-	-	15	5	-	-	-	-	-	-	-	-
43	Wholly tax-exempt	3,020	-	-	-	3	31	32	93	83	6	79	21	-	2,672
44	Other interest	43,186	90	31	134	647	129	584	521	341	498	734	125	2,745	36,607
45	Rents	63,039	18	177	797	333	514	803	1,352	2,252	335	1,216	475	495	54,272
46	Royalties	10,574	-	26	-	906	-	101	-	5	-	17	-	-	9,519
47	Net short-term capital gain reduced by net long-term capital loss.	1,040	-	-	-	388	-	428	1	4	-	-	37	-	182
48	Net long-term capital gain reduced by net short-term capital loss.	58,207	53	33	690	3,679	134	1,016	2,741	3,343	8,971	7,566	578	2,121	27,282
49	Net gain, sales other than capital assets	18,123	247	3	26	72	10	434	17	944	-	-	220	-	16,150
50	Dividends, domestic corporations	46,526	33	-	10	207	292	337	78	669	27	202	1,166	33	43,472
51	Dividends, foreign corporations	4,462	35	-	-	-	-	4	-	-	-	167	-	408	3,848
52	Other receipts	26,826	161	590	1,624	4,487	771	1,182	1,137	1,109	325	1,463	114	15	13,848
53	Total compiled deductions	12,995,367	56,425	62,734	101,480	272,434	113,457	187,692	172,768	138,667	99,739	208,639	101,968	404,433	11,074,931
54	Cost of sales and operations	8,248,127	31,085	20,313	40,858	102,084	49,752	85,523	86,799	75,817	51,280	105,011	51,165	304,596	7,243,844
55	Compensation of officers	78,162	1,269	7,155	9,155	22,481	6,021	6,775	5,350	3,530	1,908	2,992	1,315	3,297	6,914
56	Rent paid on business property	177,793	379	1,603	2,672	5,924	1,334	2,440	2,566	1,623	902	7,949	1,821	4,295	144,285
57	Repairs	122,553	613	807	937	3,716	2,221	3,851	2,715	1,430	616	1,449	-	-	104,198
58	Bad debts	56,720	179	425	984	2,107	1,014	939	725	552	389	447	575	653	47,731
59	Interest paid	421,381	1,088	685	1,308	7,982	5,332	7,140	5,060	5,520	6,782	8,981	6,830	5,529	359,144
60	Taxes paid	942,900	3,832	1,904	3,220	9,639	5,253	8,370	7,823	8,730	8,516	11,671	11,397	19,223	843,322
61	Contributions or gifts	12,534	23	15	13	185	107	266	439	609	97	202	191	389	9,998
62	Amortization	17,827	198	103	274	985	984	722	553	588	120	2,580	15	3,486	7,219
63	Depreciation	1,198,555	4,585	4,523	6,961	27,483	17,070	24,598	18,864	16,701	16,053	25,001	17,282	26,158	993,276
64	Depletion	325	-	-	51	19	48	149	58	-	-	-	-	-	-
65	Advertising	98,731	151	516	1,606	3,339	1,608	3,168	3,139	1,487	446	957	816	4,788	76,710
66	Amounts contributed under pension plans	330,072	674	2	171	605	691	985	1,639	1,721	1,024	1,733	1,781	2,908	316,138
67	Amounts contributed under other employee benefit plans.	129,084	1,456	63	223	480	201	529	593	603	317	1,668	1,071	1,347	120,533
68	Net loss, sales other than capital assets	4,407	-	314	151	1,138	68	113	35	13	46	90	-	-	2,439
69	Other deductions	1,156,196	10,893	24,306	32,896	84,267	21,753	42,124	36,410	19,743	11,243	37,908	7,709	27,764	799,180
70	Compiled net profit (less net loss) (39 less 53)	3,064,041	3,470	[2]940	[2]1,953	13,875	12,767	27,306	37,394	43,902	45,986	53,366	43,678	55,256	2,729,934
71	Net income (less deficit), total (70 less 43)	3,061,021	3,470	[2]940	[2]1,953	13,872	12,736	27,274	37,301	43,819	45,980	53,287	43,657	55,256	2,727,262
	Returns other than Form 1120-S:														
72	Net income (less deficit) (71 less 79)	3,054,291	3,470	[2]1,621	[2]2,123	10,692	10,035	27,276	37,301	43,819	45,980	53,287	43,657	55,256	2,727,262
73	Statutory special deductions, total	58,043	445	405	1,013	2,002	886	2,688	791	2,572	164	4,232	1,025	91	41,729
74	Net operating loss carryforward	17,792	417	405	1,013	1,816	759	2,395	722	1,985	81	3,980	-	-	4,219
75	Dividends received deduction	39,415	28	-	-	186	127	278	66	567	22	171	992	28	36,950
76	Income subject to tax	3,026,822	4,874	2,098	2,020	18,759	13,231	27,614	38,026	41,995	45,822	49,054	42,631	55,165	2,685,533
77	Income tax	1,554,550	2,407	594	683	5,956	5,785	13,200	18,687	20,966	21,258	23,378	21,979	28,091	1,391,566
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77).	1,509,491	1,063	[3]1,534	[3]2,636	7,919	6,982	14,106	18,707	22,936	24,728	29,988	21,699	27,165	1,338,368
79	Form 1120-S net income (less deficit) (71 less 72)	6,730	-	681	170	3,180	(4)	[2]2	-	-	-	-	-	-	-
	Distributions to stockholders:														
80	Cash and assets other than own stock	1,043,592	3,944	618	699	5,069	2,917	8,120	6,981	6,770	9,412	12,724	12,914	9,719	963,705
81	Corporation's own stock	20,100	-	2	-	100	33	802	2,066	2,881	2,451	-	-	2,437	9,328

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

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Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES: ELECTRIC AND GAS COMPANIES AND SYSTEMS														
1	Number of returns, total	1,503	47	210	281	414	132	101	44	46	47	31	23	55	72
2	Form 1120-S	44	(4)	(4)	(4)	(4)	(4)	-	-	-	-	-	-	-	-
		(Thousand dollars)													
3	Total assets	66,559,501	-	4,520	22,472	87,519	86,328	158,756	161,602	337,871	788,967	1,123,264	1,625,594	9,011,327	53,151,281
4	Cash	1,225,308	-	1,488	2,114	5,948	3,952	7,954	8,589	11,366	21,552	28,509	34,162	186,067	913,607
5	Notes and accounts receivable	2,047,931	-	709	3,041	18,773	8,190	14,268	10,838	23,134	40,652	41,093	67,430	324,992	1,494,811
6	Less: Reserve for bad debts	31,976	-	21	84	351	82	301	246	384	660	964	1,207	4,204	23,472
7	Inventories, total	1,290,649	-	187	1,277	3,163	3,087	5,565	3,754	8,801	19,336	22,401	30,818	181,526	1,010,734
8	Last-in, first-out	18,919	-	21	375	10	-	145	90	38	-	-	-	12,737	5,503
9	Other than last-in, first-out	143,657	-	145	165	1,742	818	3,810	1,976	3,334	4,049	3,393	2,194	22,424	99,607
10	Not stated	1,128,073	-	21	737	1,411	2,269	1,610	1,688	5,429	15,287	19,008	28,624	146,365	905,624
	Investments, Government obligations:														
11	States and possessions	14,782	-	-	-	-	74	677	926	145	-	6,113	-	2,900	3,947
12	United States obligations	460,398	-	-	-	485	849	550	1,126	1,992	5,109	8,117	13,697	67,536	360,937
13	Not stated	1,782	-	-	517	-	-	121	144	-	-	-	1,000	-	-
14	Other current assets, including short-term marketable investments.	407,511	-	30	131	738	985	1,595	1,193	3,157	5,580	18,230	8,854	59,459	307,559
15	Loans to stockholders	1,478	-	-	-	281	-	19	59	-	-	-	-	-	1,119
16	Mortgage and real estate loans	36	-	-	-	-	-	23	-	-	-	-	-	-	13
17	Other investments	1,807,031	-	-	2,725	5,940	1,910	7,730	7,174	8,055	8,169	26,896	31,861	148,740	1,557,831
18	Depreciable assets	73,492,718	-	4,105	20,559	91,526	93,203	158,243	168,487	351,260	838,804	1,212,243	1,743,103	10,055,887	58,755,298
19	Less: Accumulated amortization and depreciation	15,379,610	-	2,787	9,425	41,818	29,017	49,624	48,955	87,559	182,173	263,482	347,096	2,182,804	12,134,870
20	Depletable assets	47,704	-	5	-	48	-	1,012	443	1,195	-	-	12,561	18,974	13,466
21	Less: Accumulated depletion	16,056	-	5	-	10	-	472	71	635	-	-	959	8,698	5,206
22	Land	429,661	-	-	1,059	1,514	1,179	4,021	2,438	8,130	11,006	3,161	7,642	46,983	342,528
23	Intangible assets	4,527	-	21	250	19	135	1,795	606	1,176	461	-	-	51	13
24	Less: Accumulated amortization	1,215	-	-	50	-	4	342	142	514	150	-	-	13	-
25	Other assets	756,842	-	788	358	1,263	1,867	5,922	5,239	8,552	21,281	20,947	23,728	113,931	552,966
26	Total liabilities	66,559,501	-	4,520	22,472	87,519	86,328	158,756	161,602	337,871	788,967	1,123,264	1,625,594	9,011,327	53,151,281
27	Accounts payable	1,224,129	-	1,310	916	9,467	6,222	11,587	8,301	17,106	45,256	28,091	37,451	174,330	884,092
28	Deposits and withdrawable shares	48,507	-	-	47	476	436	436	875	654	1,820	931	178	1,307	41,347
29	Bonds, notes, mortgages payable maturing in less than one year.	1,281,824	-	120	890	6,049	6,407	8,162	6,538	14,629	45,958	42,745	38,796	87,320	1,024,210
30	Other current liabilities	2,876,971	-	121	1,006	4,989	3,412	10,009	6,938	15,453	33,243	46,065	87,969	416,423	2,251,343
31	Loans from stockholders	5,494	-	62	-	804	2,578	639	1,256	155	-	-	-	-	-
32	Bonds, notes, mortgages payable maturing in one year or more.	31,180,230	-	505	5,165	15,498	18,631	49,941	62,929	134,498	380,817	535,217	721,425	4,353,873	24,901,731
33	Other liabilities	2,105,269	-	364	1,470	4,091	1,973	7,514	4,300	10,867	22,207	39,351	58,269	298,541	1,656,322
34	Capital stock, preferred	5,176,729	-	10	-	1,424	2,888	5,360	5,661	14,315	22,981	58,876	134,764	750,611	4,179,839
35	Capital stock, common	12,151,475	-	3,910	7,605	16,502	14,503	22,880	30,036	48,607	125,816	169,095	222,790	1,445,997	10,043,734
36	Paid-in or capital surplus	3,482,550	-	13,799	1,079	5,658	2,388	11,418	4,815	17,885	38,744	80,741	146,884	533,355	2,643,382
37	Surplus reserves	691,621	-	-	-	484	965	3,397	1,052	4,413	2,098	13,652	11,452	41,440	612,668
38	Earned surplus and undivided profits	6,334,702	-	1,917	4,294	22,077	25,925	27,413	28,901	59,289	70,027	108,500	165,616	908,130	4,912,613
39	Total compiled receipts	20,453,211	38,804	9,376	26,153	90,995	78,503	112,630	96,775	172,543	336,667	417,141	590,266	2,907,684	15,575,674
40	Business receipts	20,197,429	37,798	9,234	24,750	89,534	76,542	109,209	95,270	170,547	332,845	413,169	579,566	2,863,206	15,395,759
	Interest on Government obligations (less amortizable bond premium):														
41	Wholly taxable	12,652	5	-	21	10	31	16	43	60	163	226	387	1,869	9,821
42	Subject to surtax only	1	-	-	-	-	-	1	-	-	-	-	-	-	-
43	Wholly tax-exempt	1,182	-	-	-	19	-	38	31	17	4	256	-	200	617
44	Other interest	80,025	32	2	1	40	77	204	162	203	327	491	786	9,080	68,620
45	Rents	40,487	46	5	1,302	68	407	296	47	174	1,544	475	916	6,520	28,687
46	Royalties	8,701	335	-	-	-	-	52	1	10	5	18	890	3,957	3,433
47	Net short-term capital gain reduced by net long-term capital loss.	268	-	-	41	3	10	51	-	-	-	-	18	62	83
48	Net long-term capital gain reduced by net short-term capital loss.	21,200	315	-	-	187	42	309	42	184	540	83	1,151	5,509	12,838
49	Net gain, sales other than capital assets	464	-	-	-	-	-	28	-	1	-	-	-	-	435
50	Dividends, domestic corporations	18,585	-	-	-	10	78	88	64	269	204	1,245	1,373	4,615	10,639
51	Dividends, foreign corporations	9,209	-	-	-	-	-	-	-	-	-	14	-	-	9,195
52	Other receipts	63,008	273	135	38	1,124	1,316	2,338	1,115	1,078	1,035	1,164	5,179	12,666	35,547

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES: ELECTRIC AND GAS COMPANIES AND SYSTEMS—Continued	(Thousand dollars)													
53	Total compiled deductions	17,109,254	37,060	8,650	22,947	85,702	70,270	102,197	87,847	152,643	302,368	356,233	498,146	2,413,990	12,971,201
54	Cost of sales and operations	9,896,571	25,644	5,275	12,453	54,236	54,026	74,364	65,160	111,151	209,059	223,215	279,171	1,426,788	7,356,029
55	Compensation of officers	81,720	352	671	1,338	3,676	2,189	1,584	1,246	2,319	3,296	3,851	4,244	13,249	43,705
56	Rent paid on business property	68,421	276	125	234	822	152	218	180	339	1,327	2,017	1,444	6,795	54,492
57	Repairs	14,362	20	75	275	1,047	874	2,553	1,045	1,086	54	665	4,082	2,586	-
58	Bad debts	41,067	54	43	103	440	172	148	142	453	812	745	1,381	10,798	25,776
59	Interest paid	1,249,156	2,170	-	224	1,216	1,293	2,639	3,250	6,319	17,136	21,706	31,026	176,259	985,918
60	Taxes paid	1,668,606	1,550	228	882	2,821	2,563	3,646	4,100	8,706	19,374	30,069	43,598	227,792	1,323,277
61	Contributions or gifts	16,113	6	-	1	50	19	42	50	152	222	285	507	2,334	12,445
62	Amortization	242,453	3	-	25	-	47	158	119	117	134	872	1,408	31,510	208,060
63	Depreciation	2,346,794	2,346	380	1,277	5,309	3,348	5,707	6,088	11,547	26,632	39,465	60,820	317,359	1,866,516
64	Depletion	79,954	1,136	1	186	68	-	285	50	489	504	464	3,904	13,750	59,117
65	Advertising	52,764	52	1	97	393	150	389	252	347	1,127	894	1,424	8,884	38,754
66	Amounts contributed under pension plans	248,531	114	-	-	300	269	712	495	1,249	1,985	3,103	5,378	34,757	200,169
67	Amounts contributed under other employee benefit plans.	78,607	72	41	21	38	60	371	304	463	1,314	1,061	1,719	10,040	63,103
68	Net loss, sales other than capital assets	4,452	3	1	62	10	-	21	21	5	5	30	10	293	3,991
69	Other deductions	1,019,683	3,262	1,809	5,769	15,276	5,108	9,360	5,345	7,901	19,387	27,791	58,030	130,796	729,849
70	Compiled net profit (less net loss) (39 less 53)	3,343,957	1,744	726	3,206	5,293	8,233	10,433	8,928	19,900	34,299	60,908	92,120	493,694	2,604,473
71	Net income (less deficit), total (70 less 43)	3,342,775	1,744	726	3,206	5,274	8,233	10,395	8,897	19,883	34,295	60,652	92,120	493,494	2,603,856
	Returns other than Form 1120-S:														
72	Net income (less deficit) (71 less 79)	3,341,655	1,545	728	2,999	5,262	7,529	10,395	8,897	19,883	34,295	60,652	92,120	493,494	2,603,856
73	Statutory special deductions, total	59,949	27	21	83	30	29	639	345	305	869	3,055	2,909	9,920	41,717
74	Net operating loss carryforward	22,205	19	21	83	20	-	509	274	35	632	1,732	1,289	2,929	14,662
75	Dividends received deduction	15,656	-	-	-	10	10	71	40	186	173	1,040	1,167	3,923	9,036
76	Income subject to tax	3,296,583	1,772	992	2,984	5,825	7,628	10,331	8,748	20,181	35,578	57,593	90,544	490,195	2,564,212
77	Income tax	1,704,608	896	399	911	2,013	3,441	4,961	4,339	10,219	18,147	29,782	46,748	253,145	1,329,607
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77)	1,639,349	848	327	2,295	3,280	4,792	5,472	4,589	9,681	16,152	31,126	45,372	240,549	1,274,866
79	Form 1120-S net income (less deficit) (71 less 72)	1,120	(4)	(4)	(4)	(4)	(4)	-	-	-	-	-	-	-	-
	Distributions to stockholders:														
80	Cash and assets other than own stock	1,762,479	6,301	454	2,084	1,507	2,486	3,125	2,069	5,727	16,347	23,342	43,256	255,420	1,400,361
81	Corporation's own stock	165,486	-	-	-	-	223	278	314	824	940	1,819	13,375	14,227	133,486
	TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES: WATER SUPPLY AND OTHER SANITARY SERVICES														
1	Number of returns, total	3,647	77	1,957	485	790	164	98	31	19	12	6	7	-	1
2	Form 1120-S	218	(4)	184	(4)	(4)	(4)	-	-	-	-	-	-	-	-
		(Thousand dollars)													
3	Total assets	2,099,790	-	40,759	36,601	177,956	111,250	153,259	106,475	137,569	172,503	213,371	494,794	-	455,253
4	Cash	65,725	-	4,268	1,750	11,744	3,583	4,794	3,280	3,655	2,300	5,477	17,094	-	7,780
5	Notes and accounts receivable	68,237	-	3,292	2,587	13,168	8,695	10,760	3,446	5,017	3,354	4,815	7,068	-	6,035
6	Less: Reserve for bad debts	687	-	84	51	73	20	34	20	40	63	48	107	-	147
7	Inventories, total	18,490	-	25	84	3,885	898	1,809	738	1,854	1,769	1,643	2,873	-	2,912
8	Last-in, first-out	5	-	-	-	-	-	5	-	-	-	-	-	-	-
9	Other than last-in, first-out	4,680	-	21	83	713	269	684	463	301	559	692	895	-	-
10	Not stated	13,805	-	4	1	3,172	629	1,120	275	1,553	1,210	951	1,978	-	2,912
	Investments, Government obligations:														
11	States and possessions	3,071	-	-	-	213	-	251	101	-	-	-	2,506	-	-
12	United States obligations	12,531	-	26	207	484	10	310	576	-	-	-	6,214	-	4,704
13	Not stated	438	-	79	-	48	272	39	-	-	-	-	-	-	-
14	Other current assets, including short-term marketable investments.	16,624	-	147	1,100	1,711	597	2,283	368	916	1,701	1,972	2,073	-	3,756
15	Loans to stockholders	435	-	-	-	-	10	54	99	272	-	-	-	-	-
16	Mortgage and real estate loans	8,308	-	-	24	50	6,276	1,134	607	103	5	109	-	-	-
17	Other investments	219,722	-	710	851	11,999	142	7,072	3,692	8,845	1,420	2,737	84,105	-	98,149
18	Depreciable assets	1,972,074	-	43,362	41,296	174,027	115,712	157,253	109,626	125,616	185,884	240,710	413,780	-	364,808
19	Less: Accumulated amortization and depreciation	387,794	-	17,093	15,799	58,779	32,848	47,399	23,088	25,064	27,368	50,376	52,428	-	37,552
20	Depletable assets	2,304	-	47	971	1,163	-	123	-	-	-	-	-	-	-
21	Less: Accumulated depletion	131	-	21	-	-	-	110	-	-	-	-	-	-	-
22	Land	45,019	-	1,267	1,230	5,664	4,218	6,956	2,379	12,643	786	4,098	5,778	-	-
23	Intangible assets	3,321	-	87	486	858	407	191	191	-	-	-	1,101	-	-
24	Less: Accumulated amortization	710	-	37	238	194	97	26	32	-	-	-	86	-	-
25	Other assets	52,813	-	4,684	2,103	11,988	3,395	7,799	4,512	3,752	2,715	2,234	4,823	-	4,808

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets												
			Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES: WATER SUPPLY AND OTHER SANITARY SERVICES—Continued	(Thousand dollars)													
26	Total liabilities	2,099,790	-	40,759	36,601	177,956	111,250	153,259	106,475	137,569	172,503	213,371	494,794	-	455,253
27	Accounts payable	54,131	-	4,243	2,676	10,741	5,860	7,706	4,218	6,524	3,019	2,756	4,292	-	2,096
28	Deposits and withdrawable shares	5,357	-	62	128	718	68	1,866	645	176	-	1,694	-	-	-
29	Bonds, notes, mortgages payable maturing in less than one year.	94,322	-	2,763	4,211	11,093	2,332	12,716	5,724	3,625	5,681	17,675	10,426	-	18,076
30	Other current liabilities	66,326	-	1,598	1,943	5,440	5,242	4,091	2,961	4,178	6,827	6,298	16,547	-	11,201
31	Loans from stockholders	13,194	-	1,388	1,012	4,757	339	1,730	3,396	252	320	-	-	-	-
32	Bonds, notes, mortgages payable maturing in one year or more.	808,018	-	6,285	5,880	45,496	19,457	36,043	32,469	57,793	80,580	80,973	231,680	-	211,362
33	Other liabilities	163,650	-	1,597	3,319	11,086	11,385	13,526	12,444	10,161	13,016	19,733	35,425	-	31,958
34	Capital stock, preferred	129,721	-	180	-	1,359	785	1,825	1,948	6,284	9,040	9,010	50,015	-	49,275
35	Capital stock, common	370,530	-	22,035	10,553	38,224	22,593	33,663	15,395	27,664	22,595	42,430	55,179	-	80,199
36	Paid-in or capital surplus	158,779	-	6,955	4,846	20,798	9,689	15,606	13,636	7,458	17,729	8,553	34,383	-	19,126
37	Surplus reserves	13,340	-	67	75	1,684	4,712	3,166	2,905	128	45	49	509	-	-
38	Earned surplus and undivided profits	222,422	-	[1]6,414	1,958	26,560	28,788	21,321	10,734	13,326	13,651	24,200	56,338	-	31,960
39	Total compiled receipts	477,316	745	29,444	29,348	79,004	49,102	36,763	22,229	24,922	31,463	37,110	78,930	-	58,256
40	Business receipts	432,471	733	28,622	29,100	77,188	23,147	34,981	21,550	24,216	31,208	36,352	68,580	-	56,794
	Interest on Government obligations (less amortizable bond premium):														
41	Wholly taxable	98	-	-	-	15	-	19	15	15	-	10	24	-	-
42	Subject to surtax only	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	Wholly tax-exempt	141	-	-	-	-	101	2	7	14	-	-	17	-	-
44	Other interest	3,394	-	83	7	154	815	165	141	181	85	20	1,743	-	-
45	Rents	2,508	-	409	19	558	672	223	46	24	28	71	458	-	-
46	Royalties	31	-	-	-	-	-	24	7	-	-	-	-	-	-
47	Net short-term capital gain reduced by net long-term capital loss.	74	-	-	-	10	-	56	-	-	-	-	8	-	-
48	Net long-term capital gain reduced by net short-term capital loss.	29,716	-	191	86	342	22,952	747	223	31	39	488	4,567	-	50
49	Net gain, sales other than capital assets	1,020	-	-	-	-	996	23	1	-	-	-	-	-	-
50	Dividends, domestic corporations	3,437	5	-	-	388	13	5	85	40	1	4	2,871	-	25
51	Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	Other receipts	4,426	7	139	136	349	406	518	154	401	102	165	662	-	1,387
53	Total compiled deductions	381,590	835	28,986	28,158	72,312	19,595	32,194	19,306	20,016	26,000	28,353	54,264	-	51,571
54	Cost of sales and operations	165,996	365	13,932	11,843	33,839	7,961	16,883	10,443	8,358	9,321	9,230	18,432	-	25,389
55	Compensation of officers	16,812	34	3,223	2,597	5,342	950	1,118	591	698	634	502	832	-	291
56	Rent paid on business property	3,980	-	794	1,160	1,210	206	271	51	109	65	32	82	-	-
57	Repairs	7,183	-	341	673	3,438	418	806	299	325	212	671	-	-	-
58	Bad debts	794	-	11	155	145	37	79	34	51	65	105	112	-	-
59	Interest paid	33,988	67	332	453	2,107	1,127	1,996	1,552	2,385	3,483	3,379	9,066	-	8,041
60	Taxes paid	43,678	114	1,106	1,436	3,435	1,391	2,793	1,842	2,571	5,381	6,230	9,786	-	7,593
61	Contributions or gifts	383	-	12	62	89	11	22	11	28	14	46	88	-	-
62	Amortization	312	-	6	-	112	11	14	13	12	-	1	143	-	-
63	Depreciation	52,577	94	2,994	3,665	9,896	2,485	3,944	2,739	2,953	3,792	4,925	7,732	-	7,358
64	Depletion	39	-	-	-	-	-	39	-	-	-	-	-	-	-
65	Advertising	1,162	-	88	103	593	17	49	29	65	63	11	144	-	-
66	Amounts contributed under pension plans	4,258	-	58	-	142	10	387	127	248	270	313	2,458	-	245
67	Amounts contributed under other employee benefit plans.	1,715	-	61	125	271	237	219	58	136	156	216	236	-	-
68	Net loss, sales other than capital assets	296	8	207	51	10	-	3	-	2	15	-	-	-	-
69	Other deductions	48,417	153	5,821	5,835	11,683	4,734	3,571	1,517	2,075	2,529	2,692	5,153	-	2,654
70	Compiled net profit (less net loss) (39 less 53)	95,726	[2]90	458	1,190	6,692	29,507	4,569	2,923	4,906	5,463	8,757	24,666	-	6,685
71	Net income (less deficit), total (70 less 43)	95,585	[2]90	458	1,190	6,692	29,406	4,567	2,916	4,892	5,463	8,757	24,649	-	6,685
	Returns other than Form 1120-S:														
72	Net income (less deficit) (71 less 79)	71,082	[2]80	256	1,121	6,594	5,262	4,567	2,916	4,892	5,463	8,757	24,649	-	6,685
73	Statutory special deductions, total	4,582	3	432	89	595	109	414	149	62	41	42	2,492	-	154
74	Net operating loss carryforward	1,400	-	432	89	266	97	408	69	10	29	-	-	-	-
75	Dividends received deduction	2,916	-	-	-	329	12	4	72	34	-	3	2,441	-	21
76	Income subject to tax	72,432	38	912	1,608	8,572	5,407	4,898	3,175	4,836	5,422	8,716	22,318	-	6,530
77	Income tax	33,081	14	266	469	3,190	2,214	2,171	1,488	2,419	2,743	4,368	10,336	-	3,403
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77).	62,645	[3]104	192	721	3,502	27,293	2,398	1,435	2,487	2,720	4,389	14,330	-	3,282
79	Form 1120-S net income (less deficit) (71 less 72)	24,503	(4)	202	(4)	(4)	(4)	-	-	-	-	-	-	-	-
	Distributions to stockholders:														
80	Cash and assets other than own stock	46,521	-	351	167	912	24,571	1,170	894	971	1,173	4,431	7,915	-	3,966
81	Corporation's own stock	2,485	-	-	-	-	-	-	-	15	89	-	2,381	-	-

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	TOTAL WHOLESALE AND RETAIL TRADE														
1	Number of returns, total	364,947	11,696	142,949	71,116	114,404	14,864	6,711	1,759	806	422	119	46	37	18
2	Form 1120-S	43,822	1,114	18,686	10,797	12,384	673	152	14	1	1	-	-	-	-
		(Thousand dollars)													
3	Total assets	94,590,990	-	3,166,606	5,100,657	24,466,246	10,169,521	9,979,431	6,051,066	5,518,765	6,384,598	4,077,740	3,145,507	5,858,555	10,672,298
4	Cash	8,261,560	-	412,062	541,211	2,269,936	854,672	786,770	489,369	418,998	536,957	289,091	215,671	440,122	1,006,701
5	Notes and accounts receivable	28,350,191	-	651,923	1,258,323	7,213,834	3,362,154	3,296,196	2,056,035	1,867,431	1,998,108	1,199,021	903,016	1,568,347	2,975,803
6	Less: Reserve for bad debts	784,142	-	10,601	26,187	175,113	77,968	85,669	56,112	48,629	50,537	21,720	12,925	26,040	192,641
7	Inventories, total	28,782,904	-	1,032,585	1,823,015	8,273,311	3,270,646	3,246,415	1,920,604	1,587,788	1,804,950	1,049,741	763,157	1,490,793	2,519,899
8	Last-in, first-out	1,002,972	-	26,674	34,525	180,854	72,977	101,040	88,770	50,554	120,938	98,529	99,861	5,357	122,893
9	Other than last-in, first-out	14,766,078	-	530,885	948,015	4,406,358	1,893,847	1,815,834	1,050,890	910,753	962,674	596,568	345,306	451,073	853,875
10	Not stated	13,013,854	-	475,026	840,475	3,686,099	1,303,822	1,329,541	780,944	626,481	721,338	354,644	317,990	1,034,363	1,543,131
	Investments, Government obligations:														
11	States and possessions	138,150	-	685	1,479	10,328	5,890	14,489	17,386	7,989	10,595	23,205	36,792	9,091	221
12	United States obligations	797,589	-	3,714	13,515	108,919	83,243	80,243	43,490	78,826	74,713	70,850	76,702	108,408	54,966
13	Not stated	80,971	-	5,516	6,973	27,338	15,257	13,877	5,378	1,136	4,382	1,114	-	-	-
14	Other current assets, including short-term marketable investments.	1,727,356	-	62,053	84,384	392,733	143,177	166,622	83,127	89,447	103,059	47,408	41,943	131,290	382,113
15	Loans to stockholders	218,237	-	29,380	29,614	80,958	21,775	20,288	3,730	4,510	813	-	371	26,798	-
16	Mortgage and real estate loans	227,451	-	3,300	9,284	58,681	23,886	25,076	20,226	15,813	40,376	11,566	7,828	4,098	7,317
17	Other investments	8,184,485	-	69,089	141,384	1,091,911	652,436	715,125	485,098	582,233	718,131	563,242	489,303	805,129	1,871,404
18	Depreciable assets	26,228,711	-	1,343,854	1,710,665	7,225,143	2,520,708	2,339,432	1,366,594	1,256,631	1,630,299	1,190,892	883,623	1,953,420	2,807,450
19	Less: Accumulated amortization and depreciation	12,114,036	-	684,918	804,401	3,399,945	1,219,558	1,117,245	647,103	567,579	765,659	526,938	406,985	895,060	1,078,645
20	Depletable assets	128,180	-	6,351	3,703	26,287	2,061	14,805	13,806	19,894	17,741	5,493	1,390	-	16,649
21	Less: Accumulated depletion	47,644	-	3,575	2,227	10,288	77	7,401	3,230	5,547	5,149	2,971	483	-	6,696
22	Land	1,969,397	-	30,159	82,027	569,525	243,753	240,773	125,652	108,258	123,225	81,587	70,961	140,796	152,681
23	Intangible assets	136,170	-	13,459	11,323	30,809	12,561	13,990	10,513	11,585	19,306	1,963	5,464	2,745	2,452
24	Less: Accumulated amortization	43,628	-	4,794	3,416	8,685	3,929	4,148	3,250	7,517	3,015	518	1,588	2,093	675
25	Other assets	2,349,088	-	206,364	219,988	680,564	258,834	219,793	119,753	97,498	126,303	94,714	71,267	100,711	153,299
26	Total liabilities	94,590,990	-	3,166,606	5,100,657	24,466,246	10,169,521	9,979,431	6,051,066	5,518,765	6,384,598	4,077,740	3,145,507	5,858,555	10,672,298
27	Accounts payable	18,242,507	-	822,369	1,152,430	4,980,395	2,094,038	2,047,729	1,254,790	1,071,008	1,250,617	684,640	524,791	883,128	1,476,572
28	Deposits and withdrawable shares	222,570	-	4,540	6,363	40,444	13,038	14,839	14,955	8,474	9,639	750	-	108,491	1,037
29	Bonds, notes, mortgages payable maturing in less than one year.	9,704,224	-	367,111	511,452	2,812,543	1,259,410	1,252,009	748,866	669,355	659,503	418,288	225,786	441,923	337,978
30	Other current liabilities	5,063,796	-	203,043	266,023	1,282,575	552,398	550,931	321,454	261,755	281,424	256,374	162,880	340,419	584,520
31	Loans from stockholders	1,035,688	-	165,701	141,142	389,061	98,905	82,858	31,301	22,736	17,413	19,319	31,763	-	35,489
32	Bonds, notes, mortgages payable maturing in one year or more.	10,389,767	-	415,709	582,803	2,437,028	885,630	820,220	549,226	639,009	680,161	626,821	379,357	945,211	1,428,592
33	Other liabilities	3,175,313	-	122,346	147,302	676,729	336,709	278,637	181,719	155,520	227,497	127,666	125,573	236,705	558,910
34	Capital stock, preferred	1,703,655	-	36,269	44,141	262,885	177,171	218,896	178,950	127,053	143,687	118,560	111,846	197,076	87,121
35	Capital stock, common	15,775,408	-	1,269,775	1,467,937	5,244,071	1,661,641	1,499,093	793,913	717,259	696,991	397,033	233,037	561,391	1,233,267
36	Paid-in or capital surplus	4,823,266	-	115,326	131,824	557,458	222,425	263,206	217,674	250,824	473,522	317,681	296,035	553,287	1,424,004
37	Surplus reserves	647,286	-	7,348	21,313	141,746	56,956	81,952	50,066	52,492	80,421	13,452	21,221	35,307	85,012
38	Earned surplus and undivided profits	23,807,510	-	[1]362,931	627,927	5,641,311	2,811,200	2,869,061	1,708,152	1,543,280	1,863,723	1,097,156	1,033,218	1,555,617	3,419,796
39	Total compiled receipts	270,846,706	2,698,868	11,980,807	16,428,877	76,085,875	31,244,901	28,658,974	16,597,672	14,225,829	16,013,607	10,534,922	9,655,728	12,899,790	23,820,856
40	Business receipts	266,419,143	2,616,968	11,807,485	16,220,192	74,886,523	30,700,729	28,115,710	16,284,094	13,948,819	15,732,588	10,378,376	9,546,789	12,721,225	23,459,645
	Interest on Government obligations (less amortizable bond premium):														
41	Wholly taxable	26,156	97	141	257	4,085	2,232	2,593	1,367	1,695	1,958	2,466	1,994	4,268	3,003
42	Subject to surtax only	352	-	21	4	93	78	50	8	30	-	-	-	-	68
43	Wholly tax-exempt	8,994	5	418	31	917	561	3,327	619	558	568	588	1,116	201	85
44	Other interest	356,004	19,288	3,801	9,645	62,343	34,839	40,649	30,792	29,211	39,062	21,383	17,474	27,701	19,816
45	Rents	514,626	4,484	15,598	25,340	165,603	55,531	59,141	37,528	33,031	44,302	17,541	13,884	26,877	15,766
46	Royalties	22,478	385	1,255	993	2,838	1,631	2,095	3,812	2,087	2,111	2,533	212	1,940	586
47	Net short-term capital gain reduced by net long-term capital loss.	9,530	28	547	693	2,635	1,660	845	424	604	43	23	68	2	1,958
48	Net long-term capital gain reduced by net short-term capital loss.	301,091	5,992	14,447	11,959	56,140	22,739	32,723	16,543	15,431	29,295	21,157	10,314	14,576	49,775
49	Net gain, sales other than capital assets	21,005	476	1,767	892	4,505	3,969	3,002	504	1,373	699	3,627	-	151	40
50	Dividends, domestic corporations	152,983	282	348	995	12,497	9,960	12,205	8,989	8,899	14,719	11,828	9,336	4,733	58,192
51	Dividends, foreign corporations	134,530	53	-	-	188	192	234	451	1,190	4,560	1,664	9,530	5,243	111,225
52	Other receipts	2,879,814	50,810	134,979	157,876	887,508	410,780	386,400	212,541	182,901	143,702	73,736	45,011	92,873	100,697

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		(Thousand dollars)													
	TOTAL WHOLESALE AND RETAIL TRADE—Continued														
53	Total compiled deductions	266,273,903	2,685,091	12,076,188	16,284,284	75,050,127	30,797,653	28,180,037	16,281,996	13,943,796	15,654,753	10,282,163	9,450,639	12,469,617	23,117,559
54	Cost of sales and operations	211,854,044	2,066,542	8,279,428	12,053,849	59,569,480	25,220,548	23,246,996	13,520,482	11,466,998	12,861,623	8,454,248	8,012,292	9,811,483	17,290,075
55	Compensation of officers	4,686,282	27,655	744,162	680,173	1,964,671	513,694	358,500	140,801	90,437	75,483	30,688	16,823	29,597	13,598
56	Rent paid on business property	3,574,118	43,849	394,022	371,079	988,190	302,446	273,963	161,897	140,086	184,734	120,792	94,414	179,454	319,192
57	Repairs	697,898	5,580	43,496	50,915	187,745	64,331	54,002	33,139	28,545	38,609	48,266	20,927	31,758	90,585
58	Bad debts	610,645	10,681	27,269	42,494	188,817	77,031	62,658	39,585	38,901	34,528	16,892	8,540	16,365	46,884
59	Interest paid	1,074,823	25,201	34,674	56,943	294,563	121,580	119,714	67,663	65,162	66,561	45,094	27,451	63,742	86,475
60	Taxes paid	3,093,751	28,778	183,294	216,144	877,995	312,140	311,189	184,406	161,484	194,993	99,886	81,034	140,468	301,940
61	Contributions or gifts	78,101	1,039	835	1,773	15,671	8,809	9,787	5,999	4,991	5,853	3,091	2,434	7,246	10,573
62	Amortization	30,746	779	2,237	2,235	11,158	4,241	2,888	2,202	1,715	1,041	777	636	222	615
63	Depreciation	2,189,295	18,030	143,280	175,210	650,893	209,803	182,438	104,293	94,409	126,096	80,256	63,614	135,954	205,019
64	Depletion	26,496	213	514	775	2,477	116	1,508	1,207	3,324	1,260	463	1,509	1,189	11,941
65	Advertising	2,784,067	18,647	110,539	158,149	642,366	283,690	254,798	150,036	160,464	161,828	157,814	92,155	268,962	324,619
66	Amounts contributed under pension plans	426,568	1,114	2,857	5,567	55,598	37,591	42,276	29,544	24,890	33,364	21,878	19,346	34,386	118,157
67	Amounts contributed under other employee benefit plans.	290,851	2,461	8,789	14,178	73,761	30,861	26,656	17,384	15,297	18,174	14,536	11,728	15,653	41,373
68	Net loss, sales other than capital assets	38,452	4,289	7,176	2,816	7,200	1,982	5,414	1,306	3,757	1,253	2,316	48	202	693
69	Other deductions	34,817,766	430,233	2,093,616	2,451,984	9,519,542	3,608,790	3,227,250	1,822,052	1,643,336	1,849,353	1,185,166	997,688	1,732,936	4,255,820
70	Compiled net profit (less net loss) (39 less 53)	4,572,803	13,777	[2]95,381	144,593	1,035,748	447,248	478,937	315,676	282,033	358,854	252,759	205,089	430,173	703,297
71	Net income (less deficit), total (70 less 43)	4,563,809	13,772	[2]95,799	144,562	1,034,831	446,687	475,610	315,057	281,475	358,286	252,171	203,973	429,972	703,212
	Returns other than Form 1120-S:														
72	Net income (less deficit) (71 less 79)	4,352,148	16,879	[2]105,101	109,757	900,909	424,322	461,913	314,082	281,342	358,717	252,171	203,973	429,972	703,212
73	Statutory special deductions, total	378,776	5,492	33,662	32,685	85,604	37,007	31,514	19,472	21,983	18,988	21,831	9,662	7,560	53,316
74	Net operating loss carryforward	231,595	5,276	33,364	31,782	75,828	24,719	17,968	9,278	9,452	5,580	9,307	1,731	3,457	3,853
75	Dividends received deduction	125,479	156	195	585	8,812	7,736	9,633	7,480	7,338	12,339	9,787	7,931	4,024	49,463
76	Income subject to tax	5,173,764	68,051	115,515	239,650	1,175,309	499,083	519,295	344,024	302,192	372,807	257,647	206,796	422,743	650,652
77	Income tax	2,271,775	31,618	32,290	72,465	406,718	209,076	239,341	168,527	150,689	185,261	129,587	105,299	215,839	325,065
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77)	2,301,028	[3]17,841	[3]127,671	72,128	629,030	238,172	239,596	147,149	131,344	173,593	123,172	99,790	214,334	378,232
79	Form 1120-S net income (less deficit) (71 less 72)	211,661	[2]3,107	9,302	34,805	133,922	22,365	13,697	975	133	[2]431	-	-	-	-
	Distributions to stockholders:														
80	Cash and assets other than own stock	1,239,465	23,211	64,118	40,616	169,553	75,056	68,386	53,316	52,908	70,660	57,186	66,988	162,952	334,515
81	Corporation's own stock	191,283	2,689	294	388	35,547	24,869	21,056	21,859	12,137	16,754	22,829	6,002	19,465	7,394
	TOTAL WHOLESALE TRADE														
1	Number of returns, total	123,412	3,560	39,886	20,983	45,081	7,982	3,971	1,089	509	246	61	20	17	7
2	Form 1120-S	13,189	231	4,728	3,063	4,770	292	95	8	1	1	-	-	-	-
		(Thousand dollars)													
3	Total assets	44,339,153	-	816,112	1,520,357	10,182,932	5,481,551	5,975,382	3,752,008	3,424,961	3,665,331	2,053,611	1,320,511	2,651,413	3,494,984
4	Cash	3,537,445	-	142,267	183,020	983,720	460,266	463,337	289,713	239,030	259,605	115,266	60,194	169,002	172,025
5	Notes and accounts receivable	16,100,731	-	275,949	552,771	3,717,627	2,079,744	2,121,961	1,377,690	1,272,830	1,367,428	813,437	541,892	998,043	981,359
6	Less: Reserve for bad debts	308,097	-	4,056	10,272	76,562	51,583	48,534	35,453	25,597	25,472	12,874	5,151	11,779	764
7	Inventories, total	12,643,772	-	181,830	427,421	3,064,034	1,769,558	2,013,755	1,260,773	1,046,512	1,046,295	502,458	255,709	644,289	431,138
8	Last-in, first-out	477,351	-	4,593	8,667	59,021	33,566	69,039	66,446	31,992	82,727	12,413	61,663	4,371	42,853
9	Other than last-in, first-out	6,589,624	-	92,390	217,485	1,671,200	983,138	1,101,745	708,277	590,243	572,646	326,288	130,666	121,511	74,035
10	Not stated	5,576,797	-	84,847	201,269	1,333,813	752,854	842,971	486,050	424,277	390,922	163,757	63,380	518,407	314,250
	Investments, Government obligations:														
11	States and possessions	93,488	-	326	796	5,595	3,661	11,392	9,692	4,884	9,543	11,223	27,404	8,920	52
12	United States obligations	478,282	-	1,959	7,774	55,417	60,158	51,096	28,566	47,476	39,269	40,973	55,049	62,499	28,046
13	Not stated	41,718	-	2,294	2,881	14,374	6,496	9,890	2,124	638	3,021	-	-	-	-
14	Other current assets, including short-term marketable investments.	870,591	-	17,751	24,944	153,293	55,647	98,698	47,144	48,496	45,205	15,026	19,465	78,724	266,198
15	Loans to stockholders	107,603	-	10,955	7,542	34,650	11,347	9,787	2,453	3,534	537	-	-	26,798	-
16	Mortgage and real estate loans	67,899	-	517	2,499	16,277	6,680	14,621	13,224	7,261	3,437	699	53	238	2,393
17	Other investments	4,614,268	-	23,506	52,701	522,626	310,716	426,484	282,060	361,026	441,805	267,347	246,325	329,323	1,350,349
18	Depreciable assets	8,400,344	-	220,550	377,797	2,409,976	1,073,943	1,105,548	627,238	558,741	618,881	380,229	152,592	503,146	371,703
19	Less: Accumulated amortization and depreciation	3,917,527	-	111,549	183,529	1,139,599	515,915	522,658	289,454	246,581	286,661	155,280	66,754	231,519	168,028
20	Depletable assets	90,179	-	971	1,109	14,859	-	8,825	11,414	12,149	17,320	5,493	1,390	-	16,649
21	Less: Accumulated depletion	33,349	-	601	739	5,898	-	4,687	2,759	3,462	5,053	2,971	483	-	6,696
22	Land	626,944	-	7,050	15,956	179,539	97,682	96,209	54,177	46,661	57,052	17,133	10,762	30,080	14,643
23	Intangible assets	72,041	-	2,954	2,883	8,981	9,593	8,791	8,228	9,259	15,276	1,130	35	2,745	2,166
24	Less: Accumulated amortization	23,392	-	834	460	2,037	3,317	2,238	2,698	6,775	2,214	51	-	2,093	675
25	Other assets	876,213	-	44,273	55,263	226,060	106,875	113,105	67,876	48,879	60,057	54,373	22,029	42,997	34,426

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		(Thousand dollars)													
	TOTAL WHOLESALE TRADE—Continued														
26	Total liabilities	44,339,153	-	816,112	1,520,357	10,182,932	5,481,551	5,975,382	3,752,008	3,424,961	3,665,331	2,053,611	1,320,511	2,651,413	3,494,984
27	Accounts payable	10,509,800	-	253,063	416,147	2,539,319	1,423,813	1,427,669	893,687	785,816	853,279	405,522	309,136	530,708	671,641
28	Deposits and withdrawable shares	166,141	-	1,364	2,266	14,476	3,790	8,124	8,842	8,112	9,639	-	-	108,491	1,037
29	Bonds, notes, mortgages payable maturing in less than one year.	5,144,422	-	99,603	142,012	971,302	572,070	747,041	534,725	477,737	472,122	322,011	160,920	400,440	244,439
30	Other current liabilities	2,113,895	-	55,457	82,144	535,846	284,475	316,727	190,624	141,681	141,212	100,615	51,303	125,516	88,295
31	Loans from stockholders	431,949	-	37,353	33,931	149,506	61,154	57,005	16,591	19,895	6,706	14,319	-	-	35,489
32	Bonds, notes, mortgages payable maturing in one year or more.	4,234,544	-	90,629	142,611	839,731	405,663	436,381	290,834	365,983	338,788	261,361	71,267	329,083	662,213
33	Other liabilities	1,119,649	-	28,416	32,650	238,127	149,919	131,127	75,573	59,761	97,857	73,347	71,413	145,764	15,695
34	Capital stock, preferred	783,327	-	17,834	17,100	122,173	96,346	122,967	98,330	65,353	85,729	50,177	15,825	81,523	9,970
35	Capital stock, common	6,767,183	-	317,584	408,242	2,062,542	871,028	874,686	499,042	445,698	387,733	221,988	65,100	204,791	408,749
36	Paid-in or capital surplus	2,242,931	-	38,035	34,439	221,650	121,533	128,975	108,834	138,175	205,713	96,577	87,102	222,184	839,714
37	Surplus reserves	283,577	-	2,118	4,103	49,191	17,884	40,579	26,769	32,922	28,809	4,951	8,468	8,511	59,272
38	Earned surplus and undivided profits	10,541,735	-	[1]125,344	204,712	2,439,069	1,473,876	1,684,101	1,008,157	883,828	1,037,744	502,743	479,977	494,402	458,470
39	Total compiled receipts	132,513,679	1,351,598	3,649,657	5,937,062	34,683,161	17,379,754	17,998,978	11,174,587	9,836,307	9,538,294	5,915,092	5,626,776	5,400,645	4,021,768
40	Business receipts	130,588,312	1,332,835	3,561,395	5,858,026	34,213,041	17,122,428	17,739,166	11,019,048	9,714,608	9,428,689	5,837,304	5,598,358	5,333,222	3,830,192
	Interest on Government obligations (less amortizable bond premium):														
41	Wholly taxable	15,555	59	106	129	1,773	1,540	1,450	887	1,123	1,041	1,894	1,305	3,398	850
42	Subject to surtax only	258	-	21	3	21	68	45	4	28	-	-	-	-	68
43	Wholly tax-exempt	6,776	2	230	10	283	373	3,115	444	430	490	119	1,011	196	73
44	Other interest	142,444	1,856	1,367	1,782	19,332	11,876	18,664	15,444	14,939	17,265	8,731	6,580	12,589	12,019
45	Rents	165,265	894	2,844	6,308	53,337	22,817	22,908	12,419	7,223	12,243	5,348	651	15,337	2,936
46	Royalties	17,085	385	983	145	2,245	610	1,807	2,482	1,540	1,880	2,510	84	1,828	586
47	Net short-term capital gain reduced by net long-term capital loss.	5,344	2	45	204	1,238	665	647	149	384	24	7	33	-	1,946
48	Net long-term capital gain reduced by net short-term capital loss.	145,466	2,408	2,947	4,218	19,273	12,340	17,061	7,950	4,986	13,939	17,861	2,929	12,209	27,345
49	Net gain, sales other than capital assets	9,428	18	218	224	2,164	52	2,140	49	223	523	3,626	-	151	40
50	Dividends, domestic corporations	93,077	199	172	333	5,162	4,523	7,213	6,165	5,692	7,194	5,320	3,000	3,266	44,838
51	Dividends, foreign corporations	98,107	53	-	-	167	188	224	433	1,023	4,553	1,638	8,857	4,713	76,258
52	Other receipts	1,226,562	12,887	79,329	65,680	365,125	202,274	184,538	109,113	84,108	50,453	30,734	3,968	13,736	24,617
53	Total compiled deductions	130,220,253	1,337,123	3,666,123	5,878,136	34,178,367	17,123,318	17,692,375	10,961,059	9,659,029	9,341,763	5,774,875	5,534,981	5,199,632	3,873,472
54	Cost of sales and operations	111,230,651	1,155,902	2,713,419	4,679,670	28,327,706	14,493,345	15,208,010	9,594,453	8,456,451	8,328,276	5,197,789	5,121,077	4,462,422	3,492,131
55	Compensation of officers	2,116,530	11,055	235,400	232,262	884,528	301,035	219,766	90,967	56,204	44,208	14,186	5,383	16,045	5,491
56	Rent paid on business property	735,413	6,796	53,802	63,981	249,563	97,690	87,182	45,898	38,027	29,986	14,273	13,302	24,944	9,969
57	Repairs	212,878	1,265	6,870	12,140	59,281	25,617	24,299	15,804	12,604	13,101	6,763	3,207	7,060	24,867
58	Bad debts	262,568	4,996	9,644	11,574	85,007	44,598	33,842	22,230	17,817	13,953	8,572	2,846	5,972	1,517
59	Interest paid	496,107	5,333	9,054	14,770	107,497	60,441	69,941	42,584	41,242	36,215	23,994	10,455	33,401	41,180
60	Taxes paid	1,225,429	9,787	31,984	62,290	386,132	153,624	191,024	110,646	98,628	89,454	26,055	18,781	32,608	14,416
61	Contributions or gifts	33,980	114	325	669	6,895	4,859	5,564	3,588	2,627	2,479	1,150	690	3,959	1,061
62	Amortization	10,555	86	413	549	2,753	2,293	1,306	988	1,068	320	6	5	222	546
63	Depreciation	712,168	5,638	28,231	44,880	231,478	91,912	87,131	47,950	37,689	48,009	24,639	9,990	35,581	19,040
64	Depletion	21,685	96	185	278	985	58	621	573	2,578	1,210	463	1,508	1,189	11,941
65	Advertising	787,063	5,792	20,577	28,303	135,851	87,740	92,955	58,262	78,153	42,818	63,547	24,512	123,936	24,617
66	Amounts contributed under pension plans	181,189	799	1,453	3,215	29,861	25,259	28,257	18,284	15,262	19,064	10,739	9,229	12,397	7,370
67	Amounts contributed under other employee benefit plans.	105,489	1,286	2,163	3,913	26,119	14,560	14,027	8,630	8,079	7,823	4,017	4,665	4,025	6,182
68	Net loss, sales other than capital assets	16,353	1,272	1,105	1,266	3,854	1,163	1,715	621	3,355	740	1,044	19	106	93
69	Other deductions	12,072,195	126,906	551,498	718,376	3,640,857	1,719,124	1,626,735	899,581	789,245	664,107	377,638	309,312	435,765	213,051
70	Compiled net profit (less net loss) (39 less 53)	2,293,426	14,475	[2]16,466	58,926	504,794	256,436	306,603	213,528	177,278	196,531	140,217	91,795	201,013	148,296
71	Net income (less deficit), total (70 less 43)	2,286,650	14,473	[2]16,696	58,916	504,511	256,063	303,488	213,084	176,848	196,041	140,098	90,784	200,817	148,223
	Returns other than Form 1120-S:														
72	Net income (less deficit) (71 less 79)	2,188,991	15,198	[2]23,450	42,932	446,663	247,165	295,412	211,962	176,715	196,472	140,098	90,784	200,817	148,223
73	Statutory special deductions, total	201,229	3,244	11,349	12,473	32,306	21,564	17,128	11,724	17,319	9,527	13,329	3,846	5,455	41,965
74	Net operating loss carryforward	102,605	3,030	11,120	12,034	27,622	13,353	7,744	3,945	7,444	2,481	6,079	1,300	2,600	3,853
75	Dividends received deduction	77,361	154	126	204	3,720	3,658	5,717	5,176	4,682	5,977	4,513	2,546	2,776	38,112
76	Income subject to tax	2,449,849	33,573	45,385	84,091	542,984	281,652	326,731	224,354	179,536	199,423	142,810	86,936	195,360	107,014
77	Income tax	1,075,029	15,518	13,018	25,408	189,008	118,179	151,270	110,398	90,310	99,678	70,869	44,546	98,337	48,490
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77)	1,218,397	[3]1,043	[3]29,484	33,518	315,786	138,257	155,333	103,130	86,968	96,853	69,348	47,249	102,676	99,806
79	Form 1120-S net income (less deficit) (71 less 72)	97,659	[2]725	6,754	15,984	57,848	8,898	8,076	1,122	133	[2]431	-	-	-	-
	Distributions to stockholders:														
80	Cash and assets other than own stock	461,409	14,291	42,330	12,764	74,870	36,998	44,736	32,927	30,342	32,108	20,751	14,433	68,307	36,552
81	Corporation's own stock	85,724	1,303	167	310	20,246	13,133	12,546	12,793	8,127	5,427	4,000	2,542	5,130	-

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	WHOLESALE TRADE: GROCERIES AND RELATED PRODUCTS														
1	Number of returns, total	14,240	309	4,647	2,472	5,273	899	409	132	56	30	9	2	2	-
2	Form 1120-S	1,733	(4)	641	296	690	77	6	-	-	-	-	-	-	-
							(Thousand dollars)								
3	Total assets	4,637,817	-	98,928	176,089	1,169,801	627,521	612,726	452,970	378,520	454,376	298,639	118,210	250,037	-
4	Cash	410,897	-	19,969	21,571	127,203	63,152	46,153	38,954	22,816	30,592	20,206	9,200	11,081	-
5	Notes and accounts receivable	1,486,552	-	33,381	70,563	434,255	229,096	181,936	145,203	117,847	155,685	53,919	9,485	55,182	-
6	Less: Reserve for bad debts	25,804	-	370	1,441	7,947	3,228	3,276	4,354	1,521	2,705	351	124	487	-
7	Inventories, total	1,275,093	-	12,442	26,958	281,210	197,501	223,120	148,924	114,113	118,643	101,047	18,672	32,463	-
8	Last-in, first-out	39,506	-	46	60	2,870	4,690	5,335	13,043	1,518	6,178	5,766	-	-	-
9	Other than last-in, first-out	686,633	-	6,145	16,788	156,234	113,436	118,476	74,224	67,767	61,358	64,355	7,089	761	-
10	Not stated	548,954	-	6,251	10,110	122,106	79,375	99,309	61,657	44,828	51,107	30,926	11,583	31,702	-
	Investments, Government obligations:														
11	States and possessions	13,256	-	20	207	791	366	2,091	1,958	-	7,823	-	-	-	-
12	United States obligations	48,737	-	609	796	6,596	640	1,992	2,058	3,329	12,404	998	19,272	43	-
13	Not stated	6,829	-	306	340	1,395	3,133	1,289	366	-	-	-	-	-	-
14	Other current assets, including short-term marketable investments	66,841	-	1,695	5,940	19,794	9,615	9,500	5,898	4,330	3,421	3,633	1,728	1,287	-
15	Loans to stockholders	12,357	-	696	790	6,029	4,131	261	69	381	-	-	-	-	-
16	Mortgage and real estate loans	8,244	-	-	930	1,659	95	1,578	1,596	578	1,287	521	-	-	-
17	Other investments	504,291	-	2,341	6,588	75,532	31,544	40,645	43,585	29,929	61,008	65,773	46,311	101,035	-
18	Depreciable assets	1,221,564	-	41,354	65,322	340,443	126,358	150,446	98,959	102,711	103,077	102,990	16,624	73,280	-
19	Less: Accumulated amortization and depreciation	578,169	-	21,798	33,115	169,554	60,268	66,375	45,936	36,182	48,251	57,791	6,341	32,558	-
20	Depletable assets	1,376	-	78	34	1,163	-	101	-	-	-	-	-	-	-
21	Less: Accumulated depletion	719	-	48	25	611	-	35	-	-	-	-	-	-	-
22	Land	74,654	-	659	2,360	20,347	11,944	8,934	6,016	8,637	7,719	4,575	1,529	1,934	-
23	Intangible assets	4,041	-	281	595	310	107	1,417	439	821	6	-	-	65	-
24	Less: Accumulated amortization	1,226	-	80	62	124	64	424	49	418	5	-	-	-	-
25	Other assets	109,003	-	7,393	7,738	31,310	13,399	13,373	9,284	11,149	3,672	3,119	1,854	6,712	-
26	Total liabilities	4,637,817	-	98,928	176,089	1,169,801	627,521	612,726	452,970	378,520	454,376	298,639	118,210	250,037	-
27	Accounts payable	1,043,057	-	33,762	43,017	260,220	170,159	146,827	109,793	72,480	108,440	70,958	6,779	20,622	-
28	Deposits and withdrawable shares	24,648	-	222	-	1,377	2,432	1,134	2,691	7,584	9,208	-	-	-	-
29	Bonds, notes, mortgages payable maturing in less than one year	497,899	-	10,931	15,129	106,198	74,953	90,625	51,999	58,089	22,448	60,455	600	6,472	-
30	Other current liabilities	235,943	-	8,239	9,911	62,229	29,518	33,320	22,617	11,630	24,973	18,649	5,685	9,172	-
31	Loans from stockholders	38,409	-	3,352	4,261	16,042	1,642	6,718	654	4,473	1,267	-	-	-	-
32	Bonds, notes, mortgages payable maturing in one year or more	453,759	-	7,670	21,241	80,876	26,524	54,109	40,177	67,428	42,569	37,390	5,400	70,375	-
33	Other liabilities	155,237	-	4,906	2,619	23,704	16,949	17,537	16,070	11,509	18,956	34,146	8,573	268	-
34	Capital stock, preferred	74,015	-	523	709	10,084	13,928	14,931	12,194	4,427	6,667	10,552	-	-	-
35	Capital stock, common	812,533	-	36,695	51,204	276,603	118,593	88,483	71,406	57,374	53,025	31,725	4,230	23,195	-
36	Paid-in or capital surplus	303,751	-	5,968	3,608	27,614	9,179	15,865	15,451	27,116	24,686	16,111	52,478	105,675	-
37	Surplus reserves	25,606	-	432	526	5,406	974	4,691	6,140	1,350	4,939	1,098	-	50	-
38	Earned surplus and undivided profits	972,960	-	[1]13,772	23,864	299,448	162,670	138,486	103,778	55,060	137,198	17,555	34,465	14,208	-
39	Total compiled receipts	25,026,272	163,624	862,425	1,111,670	6,815,116	3,954,685	3,494,427	2,461,427	2,262,606	2,195,375	1,248,090	124,724	332,103	-
40	Business receipts	24,720,154	161,639	848,361	1,104,615	6,766,456	3,906,106	3,451,895	2,423,538	2,235,314	2,171,006	1,230,265	115,594	305,365	-
	Interest on Government obligations (less amortizable bond premium):														
41	Wholly taxable	917	7	1	21	156	76	85	41	81	195	21	232	1	-
42	Subject to surtax only	60	-	21	-	10	29	-	-	-	-	-	-	-	-
43	Wholly tax-exempt	435	-	-	-	30	6	97	32	3	249	-	18	-	-
44	Other interest	13,103	54	28	138	1,685	1,588	1,355	1,444	1,955	1,988	1,386	717	765	-
45	Rents	25,641	-	244	712	4,783	1,678	2,320	1,316	1,549	1,278	520	17	11,224	-
46	Royalties	1,154	-	29	-	397	340	72	53	150	60	4	-	49	-
47	Net short-term capital gain reduced by net long-term capital loss	1,348	-	-	26	463	504	131	6	217	1	-	-	-	-
48	Net long-term capital gain reduced by net short-term capital loss	23,328	254	77	361	2,221	4,155	1,409	536	424	1,850	3,454	23	8,564	-
49	Net gain, sales other than capital assets	458	10	-	42	129	9	8	11	10	-	88	-	151	-
50	Dividends, domestic corporations	5,775	14	1	19	532	1,087	817	1,196	581	759	246	-	523	-
51	Dividends, foreign corporations	10,897	-	-	-	82	-	8	8	1	2,565	450	7,783	-	-
52	Other receipts	223,002	1,646	13,663	[2] 5,736	38,172	39,107	36,230	33,246	22,321	15,424	11,656	340	5,461	-

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		(Thousand dollars)													
	WHOLESALE TRADE: GROCERIES AND RELATED PRODUCTS—Continued														
53	Total compiled deductions	24,783,924	162,738	866,694	1,106,342	6,752,237	3,918,053	3,465,005	2,436,451	2,245,662	2,166,007	1,245,928	102,510	316,297	-
54	Cost of sales and operations	22,185,175	149,104	697,510	931,874	5,863,626	3,569,345	3,179,599	2,248,290	2,084,916	2,015,701	1,121,046	67,720	256,444	-
55	Compensation of officers	262,578	871	43,481	28,619	114,150	30,657	22,477	8,494	4,906	4,793	1,591	1,356	1,183	-
56	Rent paid on business property	95,284	790	8,236	8,188	29,977	12,485	10,541	6,440	5,939	4,243	3,122	462	4,861	-
57	Repairs	38,219	189	1,617	2,846	12,398	3,961	3,940	3,570	3,292	3,909	1,399	4	1,094	-
58	Bad debts	30,622	454	1,545	1,225	9,437	4,959	3,529	3,610	2,311	2,269	523	81	679	-
59	Interest paid	51,513	70	1,367	1,577	10,591	6,174	7,451	4,771	5,862	3,637	6,333	272	3,408	-
60	Taxes paid	135,019	918	5,599	7,362	46,743	16,313	15,912	10,014	8,057	9,748	5,330	5,415	3,608	-
61	Contributions or gifts	3,373	5	66	58	902	581	495	362	236	388	48	17	215	-
62	Amortization	1,145	6	78	57	385	16	153	149	174	123	4	-	-	-
63	Depreciation	112,195	542	5,756	7,488	34,744	12,528	11,827	8,266	7,288	8,988	6,892	1,428	6,448	-
64	Depletion	195	-	-	-	39	-	6	69	1	80	-	-	-	-
65	Advertising	87,364	590	1,686	2,847	16,037	5,461	8,928	10,333	18,687	4,573	4,046	11,073	3,103	-
66	Amounts contributed under pension plans	20,184	31	296	359	4,576	2,850	2,918	2,023	1,949	3,178	1,465	206	333	-
67	Amounts contributed under other employee benefit plans.	16,908	51	703	611	5,668	2,446	1,828	1,364	1,106	1,551	1,113	435	32	-
68	Net loss, sales other than capital assets	1,728	53	89	206	810	45	105	26	110	19	262	3	-	-
69	Other deductions	1,742,422	9,064	98,665	113,025	602,154	250,232	195,296	128,670	100,828	102,807	92,754	14,038	34,889	-
70	Compiled net profit (less net loss) (39 less 53)	242,348	886	[2]4,269	5,328	62,879	36,632	29,422	24,976	16,944	29,368	2,162	22,214	15,806	-
71	Net income (less deficit), total (70 less 43)	241,913	886	[2]4,269	5,328	62,849	36,626	29,325	24,944	16,941	29,119	2,162	22,196	15,806	-
	Returns other than Form 1120-S:														
72	Net income (less deficit) (71 less 79)	226,182	1,242	[2]6,095	2,571	54,544	33,869	28,883	24,944	16,941	29,119	2,162	22,196	15,806	-
73	Statutory special deductions, total	18,137	61	875	1,268	3,135	4,833	1,917	1,399	3,093	874	238	-	444	-
74	Net operating loss carryforward	12,332	49	875	1,257	2,661	3,360	1,145	260	2,465	232	28	-	-	-
75	Dividends received deduction	4,649	12	-	11	377	883	569	1,013	488	642	210	-	444	-
76	Income subject to tax	258,963	2,132	4,926	9,874	62,584	32,841	31,704	27,073	15,183	29,554	5,537	22,195	15,360	-
77	Income tax	110,890	871	1,406	2,944	21,643	13,611	14,768	13,351	7,591	14,746	2,771	11,524	5,664	-
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77).	131,458	15	[3]5,675	2,384	41,236	23,021	14,654	11,625	9,353	14,622	[3]609	10,690	10,142	-
79	Form 1120-S net income (less deficit) (71 less 72)	15,731	([4])	1,826	2,757	8,305	2,757	442	-	-	-	-	-	-	-
	Distributions to stockholders:														
80	Cash and assets other than own stock	58,824	92	1,400	1,547	12,011	8,108	3,075	4,760	2,837	5,401	2,066	8,763	8,764	-
81	Corporation's own stock	14,067	-	-	-	4,477	2,270	228	1,305	2,255	-	122	-	3,410	-
	WHOLESALE TRADE: ELECTRICAL GOODS, HARDWARE, AND PLUMBING AND HEATING EQUIPMENT AND SUPPLIES														
1	Number of returns, total	13,766	409	3,757	2,288	5,507	990	585	143	55	21	9	-	2	-
2	Form 1120-S	1,339	43	424	312	494	46	18	1	1	-	-	-	-	-
		(Thousand dollars)													
3	Total assets	4,894,258	-	82,653	174,133	1,292,845	698,037	891,282	500,267	364,471	321,668	295,873	-	273,029	-
4	Cash	391,340	-	11,873	17,022	107,418	56,856	66,176	39,579	21,140	21,273	28,508	-	21,495	-
5	Notes and accounts receivable	1,877,523	-	27,674	63,379	492,008	257,253	321,749	185,980	133,920	114,438	168,747	-	112,375	-
6	Less: Reserve for bad debts	54,747	-	588	1,195	14,713	8,373	9,314	5,083	5,091	4,197	5,271	-	922	-
7	Inventories, total	1,737,009	-	26,780	62,139	502,073	284,912	344,742	183,006	126,059	92,827	67,161	-	47,310	-
8	Last-in, first-out	47,644	-	1,170	2,173	12,899	6,068	7,079	4,709	3,636	9,910	-	-	-	-
9	Other than last-in, first-out	957,002	-	16,243	35,515	276,740	140,820	193,174	105,392	70,087	58,553	60,478	-	-	-
10	Not stated	732,363	-	9,367	24,451	212,434	138,024	144,489	72,905	52,336	24,364	6,683	-	47,310	-
	Investments, Government obligations:														
11	States and possessions	4,220	-	4	-	1,487	140	2,184	396	-	9	-	-	-	-
12	United States obligations	33,685	-	-	456	5,339	4,243	5,720	5,710	12,170	-	-	-	47	-
13	Not stated	1,019	-	162	103	198	-	416	-	140	-	-	-	-	-
14	Other current assets, including short-term marketable investments.	108,933	-	1,293	2,185	16,275	4,072	15,439	7,224	3,658	2,039	3,280	-	53,468	-
15	Loans to stockholders	5,910	-	716	948	3,116	107	754	249	20	-	-	-	-	-
16	Mortgage and real estate loans	7,146	-	-	537	2,738	445	1,509	622	682	504	109	-	-	-
17	Other investments	277,809	-	1,925	9,233	45,883	29,452	48,123	33,305	29,518	64,393	15,763	-	214	-
18	Depreciable assets	675,395	-	14,145	26,850	177,864	92,137	124,640	66,100	57,683	44,895	17,616	-	53,465	-
19	Less: Accumulated amortization and depreciation	308,953	-	5,860	13,889	80,837	39,637	58,660	32,114	25,136	22,112	6,056	-	24,652	-
20	Depletable assets	662	-	103	3	222	-	321	13	-	-	-	-	-	-
21	Less: Accumulated depletion	323	-	62	1	105	-	155	-	-	-	-	-	-	-
22	Land	71,120	-	174	1,243	15,528	10,031	14,225	6,750	6,365	6,213	1,470	-	9,121	-
23	Intangible assets	2,804	-	71	468	657	449	917	7	32	175	28	-	-	-
24	Less: Accumulated amortization	1,031	-	12	106	408	97	282	1	1	124	-	-	-	-
25	Other assets	64,737	-	4,255	4,758	18,102	6,047	12,778	8,524	3,312	1,335	4,518	-	1,108	-

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	WHOLESALE TRADE: ELECTRICAL GOODS, HARDWARE, AND PLUMBING AND HEATING EQUIPMENT AND SUPPLIES—Continued	(Thousand dollars)													
26	Total liabilities	4,894,258	-	82,653	174,133	1,292,845	698,037	891,282	500,267	364,471	321,668	295,873	-	273,029	-
27	Accounts payable	1,224,397	-	29,101	50,093	346,939	184,238	203,757	117,693	81,868	73,604	91,157	-	45,947	-
28	Deposits and withdrawable shares	111,305	-	136	31	581	10	909	707	26	414	-	-	108,491	-
29	Bonds, notes, mortgages payable maturing in less than one year.	436,308	-	8,694	17,724	111,078	69,210	87,328	50,906	32,335	27,195	18,588	-	13,250	-
30	Other current liabilities	248,251	-	5,456	9,111	63,641	36,281	42,213	25,336	14,862	15,645	25,826	-	9,880	-
31	Loans from stockholders	48,689	-	5,355	5,723	20,789	8,835	4,713	3,105	-	169	-	-	-	-
32	Bonds, notes, mortgages payable maturing in one year or more.	372,100	-	7,410	11,495	93,884	55,242	52,882	34,622	34,615	15,753	57,422	-	8,775	-
33	Other liabilities	73,999	-	1,252	1,415	26,993	9,806	12,525	5,945	3,992	3,031	5,884	-	3,156	-
34	Capital stock, preferred	89,982	-	2,116	1,940	18,598	8,750	20,131	14,802	11,233	7,330	-	-	5,082	-
35	Capital stock, common	785,924	-	30,401	41,750	240,646	98,728	149,264	76,893	53,865	33,144	32,460	-	28,773	-
36	Paid-in or capital surplus	143,149	-	4,753	6,553	22,194	6,789	20,482	17,145	5,869	40,021	4,474	-	14,869	-
37	Surplus reserves	23,212	-	53	84	2,383	1,454	6,240	5,618	1,893	2,983	454	-	2,050	-
38	Earned surplus and undivided profits	1,336,942	-	[1]12,074	28,214	345,119	218,694	290,838	147,495	123,913	102,379	59,608	-	32,756	-
39	Total compiled receipts	12,943,596	78,665	274,335	491,810	3,499,718	1,819,059	2,231,745	1,304,728	842,955	710,889	1,212,405	-	477,287	-
40	Business receipts	12,775,398	77,608	260,787	482,431	3,458,864	1,793,529	2,204,697	1,285,187	831,396	704,572	1,205,434	-	470,893	-
	Interest on Government obligations (less amortizable bond premium):														
41	Wholly taxable	2,684	11	-	3	168	124	229	207	276	-	-	-	1,666	-
42	Subject to surtax only	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	Wholly tax-exempt	396	-	-	10	49	1	324	7	4	-	-	-	1	-
44	Other interest	13,011	112	115	274	1,742	764	2,345	1,244	862	938	1,309	-	3,306	-
45	Rents	10,367	13	382	575	2,607	1,568	2,234	490	930	1,344	70	-	154	-
46	Royalties	4,130	347	496	-	97	48	83	740	-	9	2,308	-	2	-
47	Net short-term capital gain reduced by net long-term capital loss.	135	-	-	21	10	-	76	11	17	-	-	-	-	-
48	Net long-term capital gain reduced by net short-term capital loss.	7,783	9	123	1,145	2,133	133	1,177	2,125	146	343	448	-	1	-
49	Net gain, sales other than capital assets	69	-	16	-	41	-	10	-	-	-	2	-	-	-
50	Dividends, domestic corporations	3,418	-	4	62	504	601	627	708	470	93	349	-	-	-
51	Dividends, foreign corporations	74	-	-	-	-	-	3	14	-	57	-	-	-	-
52	Other receipts	126,131	565	12,412	7,289	33,503	22,291	19,940	13,995	8,854	3,533	2,485	-	1,264	-
53	Total compiled deductions	12,709,644	79,316	273,522	483,147	3,442,427	1,793,415	2,193,519	1,277,411	831,120	688,995	1,180,915	-	465,857	-
54	Cost of sales and operations	10,456,579	61,268	182,482	360,888	2,781,898	1,454,535	1,805,651	1,077,850	700,195	569,521	1,059,497	-	402,794	-
55	Compensation of officers	269,773	1,075	25,401	26,467	112,053	43,913	34,525	13,583	6,257	3,300	1,879	-	1,320	-
56	Rent paid on business property	84,186	610	4,885	6,594	31,534	12,012	12,396	5,711	3,299	2,186	3,609	-	1,350	-
57	Repairs	12,930	90	208	440	3,791	1,852	2,732	1,421	779	1,104	293	-	220	-
58	Bad debts	46,799	1,000	1,005	1,339	15,819	8,370	6,621	4,103	2,610	1,851	3,188	-	893	-
59	Interest paid	44,875	531	848	1,491	12,010	6,746	8,194	4,202	3,225	2,205	2,437	-	2,986	-
60	Taxes paid	100,168	712	2,565	4,843	29,106	15,400	18,592	9,612	7,445	5,806	2,999	-	3,088	-
61	Contributions or gifts	3,103	11	31	58	721	588	729	437	226	174	68	-	60	-
62	Amortization	467	2	57	5	188	64	82	36	1	18	2	-	12	-
63	Depreciation	59,126	334	2,114	4,801	18,154	7,696	8,752	4,345	3,111	2,984	3,619	-	3,216	-
64	Depletion	968	-	1	-	10	-	10	31	-	-	-	-	916	-
65	Advertising	117,762	677	1,993	3,491	15,860	10,237	21,223	12,093	7,683	11,288	32,343	-	874	-
66	Amounts contributed under pension plans	23,873	21	175	584	3,494	3,902	4,269	2,457	2,154	1,789	1,971	-	3,057	-
67	Amounts contributed under other employee benefit plans.	11,819	31	238	339	2,866	1,699	2,154	1,095	920	975	850	-	652	-
68	Net loss, sales other than capital assets	1,913	785	55	8	203	10	584	105	24	13	31	-	95	-
69	Other deductions	1,475,303	12,169	51,464	71,799	414,720	226,391	267,005	140,330	93,191	85,781	68,129	-	44,324	-
70	Compiled net profit (less net loss) (39 less 53)	233,952	[2]651	813	8,663	57,291	25,644	38,226	27,317	11,835	21,894	31,490	-	11,430	-
71	Net income (less deficit), total (70 less 43)	233,556	[2]651	813	8,653	57,242	25,643	37,902	27,310	11,831	21,894	31,490	-	11,429	-
	Returns other than Form 1120-S:														
72	Net income (less deficit) (71 less 79)	223,153	[2]582	1,572	6,851	51,388	24,737	35,716	26,960	11,698	21,894	31,490	-	11,429	-
73	Statutory special deductions, total	12,465	696	1,397	1,606	2,593	635	1,327	1,001	377	78	296	-	2,459	-
74	Net operating loss carryforward	9,516	696	1,356	1,544	2,226	121	740	270	104	-	-	-	2,459	-
75	Dividends received deduction	2,694	-	-	62	367	514	503	601	273	78	296	-	-	-
76	Income subject to tax	273,142	2,712	5,130	11,356	64,998	35,852	42,155	31,094	14,795	22,563	33,517	-	8,970	-
77	Income tax	119,408	1,224	1,538	3,486	22,446	15,300	19,490	14,987	7,463	11,548	17,267	-	4,659	-
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77).	114,544	[3]1,875	[3]725	5,177	34,845	10,344	18,736	12,330	4,372	10,346	14,223	-	6,771	-
79	Form 1120-S net income (less deficit) (71 less 72)	10,403	[2]69	[2]759	1,802	5,854	906	2,186	350	133	-	-	-	-	-
	Distributions to stockholders:														
80	Cash and assets other than own stock	36,324	40	140	778	6,189	2,623	8,608	5,199	3,862	4,087	1,717	-	3,081	-
81	Corporation's own stock	12,827	276	-	300	1,027	-	3,434	2,495	-	1,771	3,524	-	-	-

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	WHOLESALE TRADE: OTHER WHOLESALERS														
1	Number of returns, total	95,406	2,842	31,482	16,223	34,301	6,093	2,977	814	398	195	43	18	13	7
2	Form 1120-S	10,117	165	3,663	2,455	3,586	169	71	7	-	1	-	-	-	-
		(Thousand dollars)													
3	Total assets	34,807,078	-	634,531	1,170,135	7,720,286	4,155,993	4,471,374	2,798,771	2,681,970	2,889,287	1,459,099	1,202,301	2,128,347	3,494,984
4	Cash	2,735,208	-	110,425	144,427	749,099	340,258	351,008	211,180	195,074	207,740	66,552	50,994	136,426	172,025
5	Notes and accounts receivable	12,736,656	-	214,894	418,829	2,791,364	1,593,395	1,618,276	1,046,507	1,021,063	1,097,305	590,771	532,407	830,486	981,359
6	Less: Reserve for bad debts	227,546	-	3,098	7,636	53,902	39,982	35,944	26,016	18,985	18,570	7,252	5,027	10,370	764
7	Inventories, total	9,631,670	-	142,608	338,324	2,280,751	1,287,145	1,445,893	928,843	806,340	834,825	334,250	237,037	564,516	431,138
8	Last-in, first-out	390,201	-	3,377	6,434	43,252	22,808	56,625	48,694	26,838	66,639	6,647	61,663	4,371	42,853
9	Other than last-in, first-out	4,945,989	-	70,002	165,182	1,238,226	728,882	790,095	528,661	452,389	452,735	201,455	123,577	120,750	74,035
10	Not stated	4,295,480	-	69,229	166,708	999,273	535,455	599,173	351,488	327,113	315,451	126,148	51,797	439,395	314,250
	Investments, Government obligations:														
11	States and possessions	76,012	-	302	589	3,317	3,155	7,117	7,338	4,884	1,711	11,223	27,404	8,920	52
12	United States obligations	395,860	-	1,350	6,522	43,482	55,275	43,384	20,798	31,977	26,865	39,975	35,777	62,409	28,046
13	Not stated	33,870	-	1,826	2,438	12,781	3,363	8,185	1,758	498	3,021	-	-	-	-
14	Other current assets, including short-term marketable investments.	694,817	-	14,763	16,819	117,224	41,960	73,759	34,022	40,508	39,745	8,113	17,737	23,969	266,198
15	Loans to stockholders	89,336	-	9,543	5,804	25,505	7,109	8,772	2,135	3,133	537	-	-	26,798	-
16	Mortgage and real estate loans	52,509	-	517	1,032	11,880	6,140	11,534	11,006	6,001	1,646	69	53	238	2,393
17	Other investments	3,832,168	-	19,240	36,880	401,211	249,720	337,716	205,170	301,579	316,404	185,811	200,014	228,074	1,350,349
18	Depreciable assets	6,503,385	-	165,051	285,625	1,891,669	855,448	830,462	462,179	398,347	470,909	259,623	135,968	376,401	371,703
19	Less: Accumulated amortization and depreciation	3,030,405	-	83,891	136,525	889,208	416,010	397,623	211,404	185,263	216,298	91,433	60,413	174,309	168,028
20	Depletable assets	88,141	-	790	1,072	13,474	-	8,403	11,401	12,149	17,320	5,493	1,390	-	16,649
21	Less: Accumulated depletion	32,307	-	491	713	5,182	-	4,497	2,759	3,462	5,053	2,971	483	-	6,696
22	Land	481,170	-	6,217	12,353	143,664	75,707	73,050	41,411	31,659	43,120	11,088	9,233	19,025	14,643
23	Intangible assets	65,196	-	2,602	1,820	8,014	9,037	6,457	7,782	8,406	15,095	1,102	35	2,680	2,166
24	Less: Accumulated amortization	21,135	-	742	292	1,505	3,156	1,532	2,648	6,356	2,085	51	-	2,093	675
25	Other assets	702,473	-	32,625	42,767	176,648	87,429	86,954	50,068	34,418	55,050	46,736	20,175	35,177	34,426
26	Total liabilities	34,807,078	-	634,531	1,170,135	7,720,286	4,155,993	4,471,374	2,798,771	2,681,970	2,889,287	1,459,099	1,202,301	2,128,347	3,494,984
27	Accounts payable	8,242,346	-	190,200	323,037	1,932,160	1,069,416	1,077,085	666,201	631,468	671,235	243,407	302,357	464,139	671,641
28	Deposits and withdrawable shares	30,188	-	1,006	2,235	12,518	1,348	6,081	5,444	502	17	-	-	-	1,037
29	Bonds, notes, mortgages payable maturing in less than one year.	4,210,215	-	79,978	109,159	754,026	427,907	569,088	431,820	387,313	422,479	242,968	160,320	380,718	244,439
30	Other current liabilities	1,629,701	-	41,762	63,122	409,976	218,676	241,194	142,671	115,189	100,594	56,140	45,618	106,464	88,295
31	Loans from stockholders	344,851	-	28,646	23,947	112,675	50,677	45,574	12,832	15,422	5,270	14,319	-	-	35,489
32	Bonds, notes, mortgages payable maturing in one year or more.	3,408,685	-	75,549	109,875	664,971	323,897	329,390	216,035	263,940	280,466	166,549	65,867	249,933	662,213
33	Other liabilities	890,413	-	22,258	28,616	187,430	123,164	101,065	53,558	44,260	75,870	33,317	62,840	142,340	15,695
34	Capital stock, preferred	619,330	-	15,195	14,451	93,491	73,668	87,905	71,334	49,693	71,732	39,625	15,825	76,441	9,970
35	Capital stock, common	5,168,726	-	250,488	315,288	1,545,293	653,707	636,939	350,743	334,459	301,564	157,803	60,870	152,823	408,749
36	Paid-in or capital surplus	1,796,031	-	27,314	24,278	171,842	105,565	92,628	76,238	105,190	141,006	75,992	34,624	101,640	839,714
37	Surplus reserves	234,759	-	1,633	3,493	41,402	15,456	29,648	15,011	29,679	20,887	3,399	8,468	6,411	59,272
38	Earned surplus and undivided profits	8,231,833	-	199,498	152,634	1,794,502	1,092,512	1,254,777	756,884	704,855	798,167	425,580	445,512	447,438	458,470
39	Total compiled receipts	94,543,811	1,109,309	2,512,897	4,333,582	24,368,327	11,606,010	12,272,806	7,408,432	6,730,746	6,632,030	3,454,597	5,502,052	4,591,255	4,021,768
40	Business receipts	93,092,760	1,093,588	2,452,247	4,270,980	23,987,721	11,422,793	12,082,574	7,310,323	6,647,898	6,553,111	3,401,605	5,482,764	4,556,964	3,830,192
	Interest on Government obligations (less amortizable bond premium):														
41	Wholly taxable	11,954	41	105	105	1,449	1,340	1,136	639	766	846	1,873	1,073	1,731	850
42	Subject to surtax only	198	-	-	3	11	39	45	4	28	-	-	-	-	68
43	Wholly tax-exempt	5,945	2	230	-	204	366	2,694	405	423	241	119	993	195	73
44	Other interest	116,330	1,690	1,224	1,370	15,905	9,524	14,964	12,756	12,122	14,339	6,036	5,863	8,518	12,019
45	Rents	129,257	881	2,218	5,021	45,947	19,571	18,354	10,613	4,744	9,621	4,758	634	3,959	2,936
46	Royalties	11,801	38	458	145	1,751	222	1,652	1,689	1,390	1,811	198	84	1,777	586
47	Net short-term capital gain reduced by net long-term capital loss.	3,861	2	45	157	765	161	440	132	150	23	7	33	-	1,946
48	Net long-term capital gain reduced by net short-term capital loss.	114,355	2,145	2,747	2,712	14,919	8,052	14,475	5,289	4,416	11,746	13,959	2,906	3,644	27,345
49	Net gain, sales other than capital assets	8,901	8	202	182	1,994	43	2,122	38	213	523	3,536	-	-	40
50	Dividends, domestic corporations	83,884	185	167	252	4,126	2,835	5,769	4,261	4,641	6,342	4,725	3,000	2,743	44,838
51	Dividends, foreign corporations	87,136	53	-	-	85	188	213	411	1,022	1,931	1,188	1,074	4,713	76,258
52	Other receipts	877,429	10,676	53,254	52,655	293,450	140,876	128,368	61,872	52,933	31,496	16,593	3,628	7,011	24,617

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		(Thousand dollars)													
	WHOLESALE TRADE: OTHER WHOLESALERS—Continued														
53	Total compiled deductions	92,726,685	1,095,069	2,525,907	4,288,647	23,983,703	11,411,850	12,033,851	7,247,197	6,582,247	6,486,761	3,348,032	5,432,471	4,417,478	3,873,472
54	Cost of sales and operations	78,588,897	945,530	1,833,427	3,386,908	19,682,182	9,469,465	10,222,760	6,268,313	5,671,340	5,743,054	3,017,246	5,053,357	3,803,184	3,492,131
55	Compensation of officers	1,584,179	9,109	166,518	177,176	658,325	226,465	162,764	68,890	45,041	36,115	10,716	4,027	13,542	5,491
56	Rent paid on business property	555,943	5,396	40,681	49,199	188,052	73,193	64,245	33,747	28,789	23,557	7,542	12,840	18,733	9,969
57	Repairs	161,729	986	5,045	8,854	43,092	19,804	17,627	10,813	8,533	8,088	5,071	3,203	5,746	24,867
58	Bad debts	185,147	3,542	7,094	9,010	59,751	31,269	23,692	14,517	12,896	9,833	4,861	2,765	4,400	1,517
59	Interest paid	399,719	4,732	6,839	11,702	84,896	47,521	54,296	33,611	32,155	30,373	15,224	10,183	27,007	41,180
60	Taxes paid	990,242	8,157	23,820	50,085	310,283	121,911	156,520	91,020	83,126	73,900	17,726	13,366	25,912	14,416
61	Contributions or gifts	27,504	98	228	553	5,272	3,690	4,340	2,789	2,165	1,917	1,034	673	3,684	1,061
62	Amortization	8,943	78	278	487	2,180	2,213	1,071	803	893	179	-	5	210	546
63	Depreciation	540,847	4,762	20,361	32,591	178,580	71,688	66,552	35,339	27,290	36,037	14,128	8,562	25,917	19,040
64	Depletion	20,522	96	184	278	936	58	605	473	2,577	1,130	463	1,508	273	11,941
65	Advertising	581,937	4,525	16,898	21,965	103,954	72,042	62,804	35,836	51,783	26,957	27,158	13,439	119,959	24,617
66	Amounts contributed under pension plans	137,132	747	982	2,272	21,791	18,507	21,070	13,804	11,159	14,097	7,303	9,023	9,007	7,370
67	Amounts contributed under other employee benefit plans.	76,762	1,204	1,222	2,963	17,585	10,415	10,045	6,171	6,053	5,297	2,054	4,230	3,341	6,182
68	Net loss, sales other than capital assets	12,712	434	961	1,052	2,841	1,108	1,026	490	3,221	708	751	16	11	93
69	Other deductions	8,854,470	105,673	401,369	533,552	2,623,983	1,242,501	1,164,434	630,581	595,226	475,519	216,755	295,274	356,552	213,051
70	Compiled net profit (less net loss) (39 less 53)	1,817,126	14,240	[2]13,010	44,935	384,624	194,160	238,955	161,235	148,499	145,269	106,565	69,581	173,777	148,296
71	Net income (less deficit), total (70 less 43)	1,811,181	14,238	[2]13,240	44,935	384,420	193,794	236,261	160,830	148,076	145,028	106,446	68,588	173,582	148,223
	Returns other than Form 1120-S:														
72	Net income (less deficit) (71 less 79)	1,739,656	14,538	[2]18,927	33,510	340,731	188,559	230,813	160,058	148,076	145,459	106,446	68,588	173,582	148,223
73	Statutory special deductions, total	170,627	2,487	9,077	9,599	26,578	16,096	13,884	9,324	13,849	8,575	12,795	3,846	2,552	41,965
74	Net operating loss carryforward	80,757	2,285	8,889	9,233	22,735	9,872	5,859	3,415	4,875	2,249	6,051	1,300	141	3,853
75	Dividends received deduction	70,018	142	126	131	2,976	2,261	4,645	3,562	3,921	5,257	4,007	2,546	2,332	38,112
76	Income subject to tax	1,917,744	28,729	35,329	62,861	415,402	212,959	252,872	166,187	149,558	147,306	103,756	64,741	171,030	107,014
77	Income tax	844,731	13,423	10,074	18,978	144,919	89,268	117,012	82,060	75,256	73,384	50,831	33,022	88,014	48,490
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77)	972,395	817	[3]23,084	25,957	239,705	104,892	121,943	79,175	73,243	71,885	55,734	36,559	85,763	99,806
79	Form 1120-S net income (less deficit) (71 less 72)	71,525	[2]300	5,687	11,425	43,689	5,235	5,448	772	-	[2]431	-	-	-	-
	Distributions to stockholders:														
80	Cash and assets other than own stock	366,261	14,159	40,790	10,439	56,670	26,267	33,053	22,968	23,643	22,620	16,968	5,670	56,462	36,552
81	Corporation's own stock	58,830	1,027	167	10	14,742	10,863	8,884	8,993	5,872	3,656	354	2,542	1,720	-
	TOTAL RETAIL TRADE														
1	Number of returns, total	230,243	7,632	98,970	47,981	65,543	6,434	2,526	624	264	161	54	23	20	11
2	Form 1120-S	29,472	859	13,562	7,527	7,134	339	45	6	-	-	-	-	-	-
		(Thousand dollars)													
3	Total assets	47,566,230	-	2,267,472	3,423,488	13,439,397	4,390,780	3,682,805	2,147,240	1,862,445	2,485,326	1,890,638	1,592,183	3,207,142	7,177,314
4	Cash	4,461,737	-	258,633	339,960	1,208,883	366,958	292,896	186,271	163,454	242,435	158,829	137,622	271,120	834,676
5	Notes and accounts receivable	11,453,506	-	354,065	656,479	3,235,991	1,181,306	1,083,103	631,486	518,022	556,094	357,315	314,897	570,304	1,994,444
6	Less: Reserve for bad debts	455,385	-	6,270	15,238	92,245	24,665	31,384	19,267	21,956	22,316	8,786	7,120	14,261	191,877
7	Inventories, total	15,359,863	-	824,428	1,344,347	4,943,469	1,428,378	1,133,276	621,828	480,450	707,650	522,284	418,488	846,504	2,088,761
8	Last-in, first-out	510,691	-	21,858	24,261	117,741	37,540	30,913	19,774	16,899	36,365	86,116	38,198	986	80,040
9	Other than last-in, first-out	7,753,947	-	425,464	697,421	2,608,281	871,304	651,134	325,268	299,337	363,710	246,755	155,871	329,562	779,840
10	Not stated	7,095,225	-	377,106	622,665	2,217,447	519,534	451,229	276,786	164,214	307,575	189,413	224,419	515,956	1,228,881
	Investments, Government obligations:														
11	States and possessions	30,635	-	359	683	4,030	1,735	2,916	3,762	3,100	1,052	3,270	9,388	171	169
12	United States obligations	300,291	-	1,755	4,977	51,595	22,542	26,588	13,388	31,115	29,075	24,774	21,653	45,909	26,920
13	Not stated	35,514	-	3,222	3,951	11,926	8,276	3,535	3,254	-	236	1,114	-	-	-
14	Other current assets, including short-term marketable investments.	816,782	-	43,733	57,491	230,284	79,730	64,596	33,959	37,373	49,195	31,657	20,283	52,566	115,915
15	Loans to stockholders	103,818	-	17,434	20,479	42,824	9,803	10,398	1,257	976	276	-	371	-	-
16	Mortgage and real estate loans	151,028	-	2,722	6,785	40,326	15,598	9,315	6,646	5,956	36,848	10,273	7,775	3,860	4,924
17	Other investments	3,329,842	-	42,935	84,421	532,836	308,434	258,066	187,607	200,337	251,515	267,480	199,350	475,806	521,055
18	Depreciable assets	17,065,870	-	1,098,360	1,289,895	4,553,731	1,355,471	1,130,104	694,408	634,645	960,188	780,778	682,269	1,450,274	2,435,747
19	Less: Accumulated amortization and depreciation	7,840,961	-	562,343	599,834	2,140,330	656,434	541,744	337,815	292,839	454,256	361,517	319,691	663,541	910,617
20	Depletable assets	33,917	-	5,205	2,573	10,799	2,061	5,411	2,385	5,176	307	-	-	-	-
21	Less: Accumulated depletion	13,226	-	2,953	1,482	4,225	77	2,499	470	1,464	56	-	-	-	-
22	Land	1,276,900	-	22,044	63,029	362,711	139,435	135,034	67,436	54,847	60,914	63,240	59,456	110,716	138,038
23	Intangible assets	60,491	-	10,315	8,083	19,730	2,958	4,777	2,285	1,879	3,916	833	5,429	-	286
24	Less: Accumulated amortization	19,780	-	3,933	2,910	6,571	602	1,740	552	622	795	467	1,588	-	-
25	Other assets	1,415,388	-	157,761	159,799	433,633	149,873	100,157	49,372	41,996	63,048	39,561	43,601	57,714	118,873

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		(Thousand dollars)													
	TOTAL RETAIL TRADE—Continued														
26	Total liabilities	47,566,230	-	2,267,472	3,423,488	13,439,397	4,390,780	3,682,805	2,147,240	1,862,445	2,485,326	1,890,638	1,592,183	3,207,142	7,177,314
27	Accounts payable	7,268,321	-	545,225	700,044	2,267,932	621,958	575,211	338,105	255,928	358,600	267,151	180,816	352,420	804,931
28	Deposits and withdrawable shares	54,519	-	3,099	3,675	25,752	9,238	6,484	6,043	228	-	-	-	-	-
29	Bonds, notes, mortgages payable maturing in less than one year.	4,349,041	-	258,457	356,502	1,761,897	661,684	478,759	196,485	167,168	178,951	90,888	63,228	41,483	93,539
30	Other current liabilities	2,772,617	-	143,444	175,951	708,539	251,508	211,949	123,464	107,922	131,953	113,061	93,698	214,903	496,225
31	Loans from stockholders	580,795	-	125,239	101,191	229,533	36,631	23,562	14,658	2,704	10,514	5,000	31,763	-	-
32	Bonds, notes, mortgages payable maturing in one year or more.	5,839,374	-	312,632	427,175	1,511,667	446,385	351,227	247,400	252,702	314,230	334,497	258,952	616,128	766,379
33	Other liabilities	1,910,390	-	90,847	109,713	408,341	146,071	129,690	87,922	78,120	124,695	50,745	50,090	90,941	543,215
34	Capital stock, preferred	878,115	-	17,128	25,269	130,801	75,559	86,210	77,095	57,162	55,270	66,031	94,886	115,553	77,151
35	Capital stock, common	8,535,565	-	916,858	1,015,243	2,987,024	745,319	569,182	271,557	234,842	288,085	173,317	153,020	356,600	824,518
36	Paid-in or capital surplus	2,390,246	-	76,180	90,602	309,822	95,970	127,179	104,313	100,163	236,339	204,796	129,489	331,103	584,290
37	Surplus reserves	326,742	-	4,672	13,615	83,291	38,094	38,519	22,753	13,472	40,520	7,587	11,683	26,796	25,740
38	Earned surplus and undivided profits	12,660,505	-	[1]226,309	404,508	3,014,798	1,262,363	1,084,833	657,445	592,034	746,169	577,565	524,558	1,061,215	2,961,326
39	Total compiled receipts	132,437,539	1,292,088	8,087,005	10,033,058	39,030,497	13,181,990	9,973,982	5,132,945	3,962,247	6,145,942	4,460,372	3,839,180	7,499,145	19,799,088
40	Business receipts	130,056,689	1,229,745	8,005,999	9,910,045	38,336,820	12,908,008	9,709,435	4,982,778	3,814,533	5,988,835	4,385,869	3,767,166	7,388,803	19,629,453
	Interest on Government obligations (less amortizable bond premium):														
41	Wholly taxable	10,019	38	27	128	2,196	672	1,016	379	562	839	469	670	870	2,153
42	Subject to surtax only	65	-	-	1	43	10	5	4	2	-	-	-	-	-
43	Wholly tax-exempt	1,716	3	130	21	614	104	189	134	127	74	198	105	5	12
44	Other interest	203,881	17,420	2,346	7,537	40,209	21,912	20,914	14,526	12,829	20,416	12,175	10,688	15,112	7,797
45	Rents	326,645	3,532	12,186	16,773	102,588	30,324	33,966	23,630	24,137	30,249	11,697	13,193	11,540	12,830
46	Royalties	4,864	-	272	621	574	1,021	253	1,320	532	104	6	49	112	-
47	Net short-term capital gain reduced by net long-term capital loss.	3,987	19	502	488	1,397	985	197	107	208	19	16	35	2	12
48	Net long-term capital gain reduced by net short-term capital loss.	138,936	3,581	11,216	7,278	35,601	9,658	12,215	7,622	9,683	7,546	2,363	7,376	2,367	22,430
49	Net gain, sales other than capital assets	10,953	434	1,541	606	2,101	3,917	843	452	989	69	1	-	-	-
50	Dividends, domestic corporations	55,355	83	175	621	5,995	5,174	4,564	2,448	2,596	7,424	6,033	5,421	1,467	13,354
51	Dividends, foreign corporations	36,207	-	-	-	21	4	10	18	167	7	17	466	530	34,967
52	Other receipts	1,588,222	37,233	52,611	88,939	502,338	200,201	190,375	99,527	95,882	90,360	41,528	34,011	79,137	76,080
53	Total compiled deductions	130,283,921	1,290,665	8,162,706	9,950,874	38,549,119	13,000,406	9,818,205	5,037,799	3,873,007	6,000,792	4,354,892	3,731,384	7,269,985	19,244,087
54	Cost of sales and operations	96,237,308	865,652	5,391,521	7,036,912	29,445,727	10,221,376	7,522,399	3,706,003	2,688,904	4,305,657	3,146,429	2,759,723	5,349,061	13,797,944
55	Compensation of officers	2,429,261	15,314	495,198	425,300	1,013,405	196,628	127,988	47,017	30,664	29,311	16,087	10,690	13,552	8,107
56	Rent paid on business property	2,763,116	36,148	334,577	297,616	709,424	198,134	179,560	112,495	97,930	151,434	104,482	77,583	154,510	309,223
57	Repairs	463,580	4,221	36,079	37,394	118,733	36,028	27,382	16,468	14,654	23,679	41,085	17,441	24,698	65,718
58	Bad debts	328,685	5,586	16,676	28,729	96,790	29,282	26,733	16,384	20,054	19,386	8,245	5,060	10,393	45,367
59	Interest paid	551,484	19,631	24,942	41,029	178,117	57,855	46,759	23,699	21,856	28,266	18,960	14,734	30,341	45,295
60	Taxes paid	1,770,564	18,542	148,635	148,460	459,545	143,681	109,889	70,508	54,886	88,962	71,716	60,356	107,860	287,524
61	Contributions or gifts	42,470	919	472	1,046	8,242	3,828	3,896	2,282	2,121	3,249	1,926	1,690	3,287	9,512
62	Amortization	19,301	690	1,783	1,596	8,097	1,884	1,477	1,198	573	720	583	631	-	69
63	Depreciation	1,410,538	12,101	112,067	125,589	391,636	110,352	88,321	53,042	51,471	73,940	54,023	51,644	100,373	185,979
64	Depletion	3,975	117	329	373	1,231	58	808	628	425	5	-	1	-	-
65	Advertising	1,928,987	12,509	86,928	124,286	485,079	187,899	154,926	88,867	78,514	112,891	88,702	63,358	145,026	300,002
66	Amounts contributed under pension plans	237,247	302	1,362	2,228	23,887	11,355	12,888	10,434	8,744	13,461	11,004	8,806	21,989	110,787
67	Amounts contributed under other employee benefit plans.	178,640	1,136	6,473	10,085	45,577	15,053	11,936	8,444	6,592	9,524	10,266	6,735	11,628	35,191
68	Net loss, sales other than capital assets	20,362	2,995	5,758	1,425	2,505	696	3,603	638	351	478	1,188	29	96	600
69	Other deductions	21,898,403	294,802	1,499,906	1,668,806	5,561,124	1,786,297	1,499,640	879,692	795,268	1,139,829	780,196	652,903	1,297,171	4,042,769
70	Compiled net profit (less net loss) (39 less 53)	2,153,618	1,423	[2]75,701	82,184	481,378	181,584	155,777	95,146	89,240	145,150	105,480	107,796	229,160	555,001
71	Net income (less deficit), total (70 less 43)	2,151,902	1,420	[2]75,831	82,163	480,764	181,480	155,588	95,012	89,113	145,076	105,282	107,691	229,155	554,989
	Returns other than Form 1120-S:														
72	Net income (less deficit) (71 less 79)	2,049,547	3,931	[2]77,671	64,112	410,502	169,477	152,731	95,159	89,113	145,076	105,282	107,691	229,155	554,989
73	Statutory special deductions, total	166,534	2,248	20,872	19,604	50,468	14,811	13,503	6,534	3,519	9,061	7,420	5,038	2,105	11,351
74	Net operating loss carryforward	121,781	2,246	20,803	19,140	46,511	10,958	9,700	4,439	1,361	2,785	2,550	431	857	-
75	Dividends received deduction	44,314	2	69	381	3,957	3,854	3,557	1,984	2,158	6,276	4,870	4,607	1,248	11,351
76	Income subject to tax	2,582,102	34,123	67,806	148,094	579,207	207,128	176,952	112,876	106,982	155,497	109,128	113,288	227,383	543,638
77	Income tax	1,136,845	15,975	18,625	44,928	196,456	86,702	80,903	54,976	52,498	78,454	55,903	57,348	117,502	276,575
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77)	1,016,773	[3]14,552	[3]94,326	37,256	284,922	94,882	74,874	40,170	36,742	66,696	49,577	50,448	111,658	278,426
79	Form 1120-S net income (less deficit) (71 less 72)	102,355	[2]2,511	1,840	18,051	70,262	12,003	2,857	[2]147	-	-	-	-	-	-
	Distributions to stockholders:														
80	Cash and assets other than own stock	744,728	8,721	20,822	26,520	82,341	35,990	19,197	19,287	20,079	37,602	36,098	45,463	94,645	297,963
81	Corporation's own stock	99,981	-	127	78	13,631	11,174	8,192	9,066	3,410	11,327	17,787	3,460	14,335	7,394

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	RETAIL TRADE: FOOD														
1	Number of returns, total	16,299	609	7,952	2,653	4,223	475	220	79	30	30	12	7	6	3
2	Form 1120-S	1,965	97	1,047	457	338	24	2	-	-	-	-	-	-	-
		(Thousand dollars)													
3	Total assets	6,166,303	-	171,420	191,633	857,705	327,250	333,797	286,303	206,155	488,422	434,880	463,228	892,885	1,512,625
4	Cash	823,703	-	21,260	23,007	112,117	43,694	41,778	36,047	31,068	68,878	48,803	66,721	89,318	241,012
5	Notes and accounts receivable	491,806	-	19,335	21,601	111,747	41,199	36,628	31,385	15,521	31,485	31,529	21,198	85,780	44,398
6	Less: Reserve for bad debts	5,159	-	245	176	873	489	442	1,112	436	178	223	386	599	-
7	Inventories, total	1,884,589	-	43,274	53,011	221,547	73,083	100,921	83,753	65,851	162,549	124,591	130,994	245,116	579,899
8	Last-in, first-out	121,996	-	1,758	732	7,733	1,130	2,109	1,935	3,479	15,229	7,851	-	-	80,040
9	Other than last-in, first-out	1,069,705	-	19,904	30,662	123,916	54,549	59,998	48,791	43,623	101,768	76,837	62,897	96,990	349,770
10	Not stated	692,888	-	21,612	21,617	89,898	17,404	38,814	33,027	18,749	45,552	39,903	68,097	148,126	150,089
	Investments, Government obligations:														
11	States and possessions	11,311	-	-	-	388	-	5	997	405	382	2,059	7,075	-	-
12	United States obligations	42,909	-	30	207	1,990	485	2,721	924	4,573	2,419	3,935	9,444	10,998	5,183
13	Not stated	1,871	-	1	-	197	-	328	351	-	-	994	-	-	-
14	Other current assets, including short-term marketable investments.	108,289	-	3,352	7,208	19,055	8,154	7,263	5,064	5,308	11,831	12,201	8,712	9,126	11,015
15	Loans to stockholders	6,969	-	1,225	2,177	1,613	1,173	355	99	327	-	-	-	-	-
16	Mortgage and real estate loans	16,182	-	212	-	2,001	1,425	215	359	1,886	420	6,655	-	1,240	1,769
17	Other investments	443,567	-	6,492	3,920	37,151	27,167	20,239	21,941	9,345	28,266	39,235	67,903	140,741	41,167
18	Depreciable assets	3,395,895	-	119,634	126,714	499,125	194,017	187,598	155,297	107,286	298,804	234,389	211,408	454,419	807,204
19	Less: Accumulated amortization and depreciation	1,475,711	-	56,731	59,676	208,800	91,862	86,956	67,949	47,198	140,878	96,025	89,216	197,435	332,985
20	Depletable assets	4,836	-	320	21	843	1,793	718	1,141	-	-	-	-	-	-
21	Less: Accumulated depletion	862	-	152	21	360	-	329	-	-	-	-	-	-	-
22	Land	170,494	-	1,967	4,140	21,429	15,607	10,556	8,977	6,047	15,240	16,168	10,830	26,929	32,604
23	Intangible assets	11,268	-	1,178	133	907	21	1,656	64	670	927	-	5,426	-	286
24	Less: Accumulated amortization	3,705	-	336	50	508	1	622	17	101	483	-	1,587	-	-
25	Other assets	238,051	-	10,604	9,417	38,136	11,784	11,165	8,982	5,603	8,760	10,569	14,706	27,252	81,073
26	Total liabilities	6,166,303	-	171,420	191,633	857,705	327,250	333,797	286,303	206,155	488,422	434,880	463,228	892,885	1,512,625
27	Accounts payable	1,272,318	-	37,760	43,866	228,894	79,360	93,519	75,073	43,512	93,651	76,668	75,522	133,279	291,214
28	Deposits and withdrawable shares	1,514	-	24	21	213	-	1,100	149	7	-	-	-	-	-
29	Bonds, notes, mortgages payable maturing in less than one year.	205,835	-	18,614	15,114	64,029	21,212	19,463	14,215	16,156	9,779	7,059	4,366	11,073	4,755
30	Other current liabilities	448,765	-	10,282	11,322	68,424	28,513	22,722	19,206	14,316	34,742	36,401	27,879	60,794	114,164
31	Loans from stockholders	68,863	-	8,880	7,284	8,752	8,612	2,031	1,464	2	75	-	31,763	-	-
32	Bonds, notes, mortgages payable maturing in one year or more.	827,739	-	26,280	39,961	119,794	51,384	39,882	31,553	21,703	66,259	82,193	115,998	142,261	90,471
33	Other liabilities	170,901	-	6,416	4,558	26,135	9,448	7,748	7,522	4,805	8,902	5,149	6,695	24,355	59,168
34	Capital stock, preferred	118,730	-	155	577	5,318	6,262	10,235	8,843	7,253	5,766	24,663	9,275	16,546	23,837
35	Capital stock, common	808,342	-	65,774	62,380	153,547	60,190	51,497	36,209	24,325	61,735	37,685	31,299	121,180	102,521
36	Paid-in or capital surplus	822,299	-	6,188	2,781	20,259	4,693	12,214	17,113	12,095	64,281	60,624	64,910	170,438	386,703
37	Surplus reserves	36,843	-	10	579	5,390	4,759	3,995	141	3,940	2,229	-	415	10,316	5,069
38	Earned surplus and undivided profits	1,384,154	-	[1]8,963	[1]3,190	156,950	52,817	69,391	74,815	58,041	141,003	104,438	95,106	202,643	434,723
39	Total compiled receipts	33,845,338	387,017	1,063,098	1,241,045	5,425,561	2,006,763	1,947,511	1,484,425	997,202	2,395,840	1,900,532	2,031,442	3,829,342	9,135,560
40	Business receipts	33,634,026	384,348	1,057,246	1,234,264	5,393,509	1,992,503	1,934,109	1,466,595	980,983	2,367,947	1,889,475	2,012,190	3,789,368	9,131,489
	Interest on Government obligations (less amortizable bond premium):														
41	Wholly taxable	1,437	-	-	-	45	20	48	35	122	86	7	461	335	278
42	Subject to surtax only	13	-	-	-	11	-	-	2	-	-	-	-	-	-
43	Wholly tax-exempt	133	-	-	-	19	10	8	1	13	20	56	2	4	-
44	Other interest	11,831	29	54	104	1,097	1,028	762	505	399	516	816	1,102	3,580	1,839
45	Rents	24,350	734	801	1,657	3,810	1,941	1,569	2,724	3,531	2,983	1,252	1,894	1,454	-
46	Royalties	413	-	-	-	-	-	60	225	10	-	-	6	112	-
47	Net short-term capital gain reduced by net long-term capital loss.	218	-	112	3	60	-	-	-	-	8	16	5	2	12
48	Net long-term capital gain reduced by net short-term capital loss.	18,869	594	2,012	125	1,999	1,209	1,287	710	926	1,215	1,560	4,656	1,558	1,018
49	Net gain, sales other than capital assets	599	-	187	31	155	29	7	2	161	27	-	-	-	-
50	Dividends, domestic corporations	2,418	-	25	49	121	339	179	104	85	269	407	172	360	308
51	Dividends, foreign corporations	110	-	-	-	[1]	-	-	-	[1]	-	-	-	-	108
52	Other receipts	150,921	1,312	2,661	4,812	24,734	9,684	9,482	13,522	10,971	22,769	6,943	10,954	32,569	508

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		(Thousand dollars)													
	RETAIL TRADE: FOOD—Continued														
53	Total compiled deductions	33,314,059	387,104	1,068,425	1,243,647	5,373,500	1,995,864	1,930,101	1,466,972	983,207	2,348,341	1,860,915	1,993,595	3,737,876	8,924,512
54	Cost of sales and operations	26,930,168	306,365	825,363	979,558	4,381,482	1,620,620	1,562,008	1,181,820	782,662	1,892,025	1,467,731	1,608,588	3,038,167	7,283,779
55	Compensation of officers	195,488	1,260	44,380	24,958	69,734	15,369	12,414	5,189	4,011	5,234	3,081	3,397	3,919	2,542
56	Rent paid on business property	473,316	6,990	24,639	20,255	79,325	28,704	29,877	23,589	16,711	39,380	32,312	36,094	47,232	88,208
57	Repairs	127,509	1,436	3,761	4,745	16,571	5,995	5,848	5,249	3,327	8,972	30,474	7,252	9,403	24,476
58	Bad debts	12,095	28	521	651	2,516	1,109	983	722	576	600	1,244	598	1,198	1,349
59	Interest paid	48,992	1,182	1,705	2,210	9,243	3,949	3,053	2,461	2,198	4,042	4,233	4,078	6,726	3,912
60	Taxes paid	329,495	2,449	11,737	11,877	43,504	16,562	16,490	13,440	9,530	23,063	22,745	19,360	32,740	105,998
61	Contributions or gifts	7,744	53	27	78	783	242	331	256	301	949	763	277	1,169	2,515
62	Amortization	3,343	472	137	89	841	52	142	299	213	50	419	629	-	-
63	Depreciation	321,744	4,219	12,477	12,801	50,770	17,993	17,137	13,417	10,778	27,799	20,176	21,996	40,295	71,886
64	Depletion	640	-	41	103	262	-	-	228	-	5	-	1	-	-
65	Advertising	374,671	1,067	7,489	12,886	65,040	27,433	24,809	19,196	11,898	25,811	29,399	29,248	64,766	55,629
66	Amounts contributed under pension plans	71,502	61	210	273	2,957	1,743	2,579	2,877	1,847	4,273	5,247	2,467	8,850	38,118
67	Amounts contributed under other employee benefit plans	69,972	106	1,601	1,886	5,771	1,880	2,092	2,943	1,507	3,782	4,712	3,562	7,488	32,642
68	Net loss, sales other than capital assets	4,267	732	971	126	579	145	691	195	22	68	324	27	-	387
69	Other deductions	4,343,113	60,684	133,366	171,151	644,122	254,068	251,647	195,091	137,626	312,288	238,055	256,021	475,923	1,213,071
70	Compiled net profit (less net loss) (39 less 53)	531,279	[2]87	[2]5,327	[2]2,602	52,061	10,899	17,410	17,453	13,995	47,499	39,617	37,847	91,466	211,048
71	Net income (less deficit), total (70 less 43)	531,146	[2]87	[2]5,327	[2]2,602	52,042	10,889	17,402	17,452	13,982	47,479	39,561	37,845	91,462	211,048
	Returns other than Form 1120-S:														
72	Net income (less deficit) (71 less 79)	522,592	512	[2]7,013	[2]3,359	46,879	9,432	17,312	17,452	13,982	47,479	39,561	37,845	91,462	211,048
73	Statutory special deductions, total	11,379	269	1,549	1,345	4,116	738	699	425	295	437	345	228	672	261
74	Net operating loss carryforward	9,419	269	1,549	1,345	4,045	447	550	336	222	207	-	83	366	-
75	Dividends received deduction	1,960	-	-	-	71	291	149	89	73	230	345	145	306	261
76	Income subject to tax	590,593	2,588	4,910	8,064	62,368	22,280	21,733	21,671	16,041	51,823	39,216	38,322	90,790	210,787
77	Income tax	287,957	1,151	1,322	2,654	22,543	9,953	10,344	10,802	7,992	26,562	19,906	18,655	46,756	109,317
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77)	243,322	[3]1,238	[3]6,649	[3]5,256	29,518	946	7,066	6,651	6,003	20,937	19,711	19,192	44,710	101,731
79	Form 1120-S net income (less deficit) (71 less 72)	8,554	[2]599	1,686	757	5,163	1,457	90	-	-	-	-	-	-	-
	Distributions to stockholders:														
80	Cash and assets other than own stock	145,102	409	1,241	721	5,635	2,327	1,218	2,231	1,852	9,192	8,331	19,178	28,964	63,803
81	Corporation's own stock	42,641	-	-	-	2,250	1,687	1,242	2,319	-	5,926	13,169	1,253	14,335	460
	RETAIL TRADE: GENERAL MERCHANDISE														
1	Number of returns, total	14,979	580	5,564	3,139	4,217	715	395	163	88	61	25	11	13	8
2	Form 1120-S	1,416	(4)	690	248	417	(4)	4	3	-	-	-	-	-	-
		(Thousand dollars)													
3	Total assets	13,985,498	-	123,683	228,016	921,391	486,230	599,114	567,850	623,735	941,625	891,525	778,966	2,158,674	5,664,689
4	Cash	1,289,242	-	15,685	22,745	97,116	52,539	52,189	51,894	45,184	83,128	61,743	40,519	172,836	593,664
5	Notes and accounts receivable	3,877,337	-	17,850	36,823	180,809	102,489	166,724	166,777	179,995	235,354	222,742	218,576	399,152	1,950,046
6	Less: Reserve for bad debts	257,481	-	118	492	4,535	3,545	6,775	5,356	10,268	11,603	6,997	5,147	10,768	191,877
7	Inventories, total	3,969,963	-	58,595	107,165	361,224	166,552	188,539	168,653	159,526	270,850	268,320	164,343	547,334	1,508,862
8	Last-in, first-out	178,278	-	778	1,215	14,954	11,440	10,442	8,446	7,282	13,326	76,229	33,180	986	-
9	Other than last-in, first-out	1,558,846	-	31,361	56,680	170,756	78,889	103,884	84,599	89,203	122,263	103,499	55,070	232,572	430,070
10	Not stated	2,232,839	-	26,456	49,270	175,514	76,223	74,213	75,608	63,041	135,261	88,592	76,093	313,776	1,078,792
	Investments, Government obligations:														
11	States and possessions	7,507	-	-	-	-	1,579	1,272	1,602	562	670	169	1,313	171	169
12	United States obligations	113,743	-	310	316	4,510	338	4,075	5,556	12,816	6,809	10,639	11,726	34,911	21,737
13	Not stated	5,287	-	620	-	44	3,454	708	341	-	-	120	-	-	-
14	Other current assets, including short-term marketable investments	250,103	-	1,639	4,767	17,831	13,715	12,917	7,836	14,840	12,037	11,455	6,757	41,409	104,900
15	Loans to stockholders	6,973	-	759	1,225	2,716	217	1,122	322	226	15	-	371	-	-
16	Mortgage and real estate loans	25,973	-	103	1,384	1,256	1,180	501	410	2,459	2,391	2,739	7,775	2,620	3,155
17	Other investments	1,337,994	-	2,116	4,099	44,790	39,121	39,750	43,544	84,472	96,400	81,765	86,984	335,065	479,888
18	Depreciable assets	4,923,261	-	51,490	83,805	354,896	169,275	210,235	186,178	200,094	355,141	353,673	347,989	981,942	1,628,543
19	Less: Accumulated amortization and depreciation	2,156,530	-	29,308	41,527	178,382	81,567	102,086	89,957	96,305	170,376	171,000	158,461	459,929	577,632
20	Depletable assets	2,227	-	1,134	24	106	-	571	392	-	-	-	-	-	-
21	Less: Accumulated depletion	1,657	-	1,008	21	-	-	462	166	-	-	-	-	-	-
22	Land	367,529	-	402	1,627	17,473	7,786	15,024	12,960	18,190	26,018	33,544	45,507	83,564	105,434
23	Intangible assets	4,656	-	140	425	1,160	39	1,040	1,238	40	320	251	3	-	-
24	Less: Accumulated amortization	989	-	65	172	464	-	91	138	18	40	-	1	-	-
25	Other assets	220,360	-	3,339	5,823	20,841	13,058	13,861	15,764	11,922	34,511	22,362	10,712	30,367	37,800

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		(Thousand dollars)													
	RETAIL TRADE: GENERAL MERCHANDISE—Continued														
26	Total liabilities	13,985,498	-	123,683	228,016	921,391	486,230	599,114	567,850	623,735	941,625	891,525	778,966	2,158,674	5,664,689
27	Accounts payable	1,576,850	-	30,722	54,417	169,728	75,717	99,676	85,565	72,280	111,490	104,276	71,566	187,696	513,717
28	Deposits and withdrawable shares	1,072	-	1	477	92	10	135	271	86	-	-	-	-	-
29	Bonds, notes, mortgages payable maturing in less than one year.	506,404	-	13,663	15,922	70,875	27,773	38,680	34,271	40,595	54,982	52,960	37,489	30,410	88,784
30	Other current liabilities	885,640	-	6,336	12,479	61,216	30,435	37,393	36,045	32,448	47,087	51,678	44,269	144,193	382,061
31	Loans from stockholders	49,359	-	4,862	5,909	15,787	930	3,993	7,066	507	5,305	5,000	-	-	-
32	Bonds, notes, mortgages payable maturing in one year or more.	1,861,330	-	18,988	19,870	94,620	48,801	61,855	65,093	78,846	95,591	156,540	113,855	431,363	675,908
33	Other liabilities	789,838	-	6,246	7,189	25,397	23,017	12,789	20,051	22,089	57,759	25,710	38,958	66,586	484,047
34	Capital stock, preferred	321,946	-	2,339	664	5,870	9,839	16,163	24,375	20,500	16,700	24,718	63,572	83,892	53,314
35	Capital stock, common	1,951,588	-	50,547	72,273	224,742	101,543	101,503	82,918	81,210	128,156	82,912	68,367	235,420	721,997
36	Paid-in or capital surplus	679,941	-	2,893	4,958	18,878	16,963	23,266	25,762	36,719	64,894	80,999	47,470	159,552	197,587
37	Surplus reserves	105,243	-	642	266	3,598	8,292	8,505	7,578	6,691	18,265	5,915	8,340	16,480	20,671
38	Earned surplus and undivided profits	5,256,287	-	[1]13,556	33,592	230,588	142,910	195,156	178,855	231,764	341,396	300,817	285,080	803,082	2,526,603
39	Total compiled receipts	26,526,601	149,451	374,245	610,538	2,232,588	1,128,281	1,227,996	1,072,527	1,145,002	1,734,669	1,639,010	1,115,870	3,432,896	10,663,528
40	Business receipts	25,895,143	144,730	370,172	599,825	2,171,421	1,096,369	1,181,444	1,033,883	1,089,068	1,678,832	1,595,022	1,074,658	3,361,755	10,497,964
	Interest on Government obligations (less amortizable bond premium):														
41	Wholly taxable	3,621	5	21	-	59	29	163	176	205	127	226	200	535	1,875
42	Subject to surtax only	5	-	-	-	-	-	3	-	2	-	-	-	-	-
43	Wholly tax-exempt	276	-	-	-	10	38	24	65	52	38	5	31	1	12
44	Other interest	66,844	219	291	383	3,030	1,209	4,111	4,032	5,991	12,278	9,241	8,586	11,515	5,958
45	Rents	123,102	1,461	314	4,505	21,883	9,549	8,580	6,913	11,153	17,532	7,260	11,036	10,086	12,830
46	Royalties	784	-	22	-	56	291	5	155	188	67	-	-	-	-
47	Net short-term capital gain reduced by net long-term capital loss.	697	1	3	-	44	599	1	8	2	9	-	30	-	-
48	Net long-term capital gain reduced by net short-term capital loss.	38,405	397	707	349	3,919	477	963	2,793	1,651	2,120	378	2,440	799	21,412
49	Net gain, sales other than capital assets	705	5	166	-	48	-	45	-	399	41	1	-	-	-
50	Dividends, domestic corporations	26,017	-	4	22	821	1,698	1,052	604	1,100	2,582	2,324	1,657	1,107	13,046
51	Dividends, foreign corporations	35,398	-	-	-	-	-	1	5	-	-	3	-	530	34,859
52	Other receipts	335,604	2,633	2,545	5,454	31,297	18,022	31,604	23,893	35,191	21,043	24,550	17,232	46,568	75,572
53	Total compiled deductions	25,740,770	153,676	378,258	596,228	2,179,781	1,092,363	1,197,980	1,048,599	1,115,247	1,680,648	1,602,032	1,065,684	3,310,699	10,319,575
54	Cost of sales and operations	16,767,243	99,624	258,247	418,584	1,508,341	746,158	805,930	700,327	724,042	1,089,817	1,080,556	685,052	2,136,400	6,514,165
55	Compensation of officers	185,666	1,467	17,726	18,156	51,595	20,074	18,776	11,947	9,412	9,050	7,548	4,947	9,403	5,565
56	Rent paid on business property	654,329	9,251	16,316	21,954	70,024	28,076	29,925	31,355	26,418	50,896	30,115	18,090	100,894	221,015
57	Repairs	96,097	794	1,092	1,577	6,580	2,787	3,338	3,068	3,913	6,574	5,900	4,509	14,723	41,242
58	Bad debts	100,372	1,017	452	1,110	3,919	2,624	5,542	4,852	11,152	9,247	4,986	3,418	8,035	44,018
59	Interest paid	124,764	813	1,482	2,118	8,969	4,026	5,499	5,406	5,852	10,326	9,771	7,337	21,782	41,383
60	Taxes paid	470,407	2,669	5,924	8,983	32,981	16,536	19,693	17,366	16,018	33,436	33,009	29,116	73,150	181,526
61	Contributions or gifts	16,427	6	22	82	844	802	825	771	842	1,202	856	1,109	2,069	6,997
62	Amortization	1,967	1	33	50	683	243	381	204	175	124	2	2	-	69
63	Depreciation	354,341	1,888	7,157	10,191	37,091	14,742	15,776	13,124	13,970	23,899	22,661	20,902	58,847	114,093
64	Depletion	280	-	-	2	39	-	222	17	-	-	-	-	-	-
65	Advertising	642,325	2,292	7,163	10,393	48,087	40,125	34,992	27,779	35,024	47,569	44,988	23,263	76,277	244,373
66	Amounts contributed under pension plans	108,595	44	-	267	1,834	1,818	2,275	2,430	2,411	5,107	3,628	4,675	11,437	72,669
67	Amounts contributed under other employee benefit plans.	17,691	121	85	364	1,375	809	911	1,710	1,170	1,657	2,289	884	3,767	2,549
68	Net loss, sales other than capital assets	1,551	237	183	24	91	58	69	259	15	74	230	2	96	213
69	Other deductions	6,198,715	33,452	62,376	102,373	407,328	213,485	253,826	227,984	264,833	391,670	355,493	262,378	793,819	2,829,698
70	Compiled net profit (less net loss) (39 less 53)	785,831	[2]4,225	[2]4,013	14,310	52,807	35,918	30,016	23,928	29,755	54,021	36,978	50,186	122,197	343,953
71	Net income (less deficit), total (70 less 43)	785,555	[2]4,225	[2]4,013	14,310	52,797	35,880	29,992	23,863	29,703	53,983	36,973	50,155	122,196	343,941
	Returns other than Form 1120-S:														
72	Net income (less deficit) (71 less 79)	776,994	[2]4,387	[2]4,494	13,776	46,084	35,233	29,753	24,078	29,703	53,983	36,973	50,155	122,196	343,941
73	Statutory special deductions, total	35,388	55	972	1,977	4,101	1,514	2,335	1,521	1,311	3,655	3,740	1,684	1,433	11,090
74	Net operating loss carryforward	13,809	55	972	1,894	3,572	350	1,304	1,004	385	1,485	2,021	276	491	-
75	Dividends received deduction	21,323	-	-	-	529	1,165	857	517	926	2,170	1,719	1,408	942	11,090
76	Income subject to tax	813,772	1,899	5,506	17,941	57,217	37,208	34,787	30,420	32,164	56,135	37,561	48,987	121,096	332,851
77	Income tax	396,214	809	1,595	5,656	21,049	16,754	16,498	14,744	16,157	28,364	19,371	25,263	62,696	167,258
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77).	389,617	[3]5,034	[3]5,608	8,654	31,758	19,164	13,518	9,184	13,598	25,657	17,607	24,923	59,501	176,695
79	Form 1120-S net income (less deficit) (71 less 72)	8,561	([4])	481	534	6,713	([4])	239	[2]215	-	-	-	-	-	-
	Distributions to stockholders:														
80	Cash and assets other than own stock	386,440	1,384	2,420	1,650	12,554	6,248	4,545	9,234	8,365	12,553	14,824	16,308	62,195	234,160
81	Corporation's own stock	12,683	-	-	-	640	635	1,730	630	607	1,295	209	3	-	6,934

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets												
			Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	RETAIL TRADE: APPAREL AND ACCESSORIES														
1	Number of returns, total	27,379	940	11,750	6,987	6,787	517	263	71	34	19	7	4	-	-
2	Form 1120-S	3,494	92	1,762	1,025	579	(4)	3	1	-	-	-	-	-	-
		(Thousand dollars)													
3	Total assets	4,144,800	-	302,772	500,467	1,303,325	350,008	396,036	234,715	239,436	294,480	241,896	281,665	-	-
4	Cash	413,171	-	34,282	52,862	132,946	36,703	34,733	21,297	19,153	32,112	22,460	26,623	-	-
5	Notes and accounts receivable	988,292	-	42,646	79,269	331,079	117,496	121,764	74,636	61,954	64,654	30,665	64,129	-	-
6	Less: Reserve for bad debts	25,122	-	623	2,532	8,524	2,598	3,707	1,834	2,109	1,678	109	1,408	-	-
7	Inventories, total	1,633,374	-	171,287	270,377	560,783	113,049	127,772	73,789	62,262	85,699	74,927	93,429	-	-
8	Last-in, first-out	46,533	-	5,439	2,653	14,955	2,287	4,812	4,721	2,593	4,055	-	5,018	-	-
9	Other than last-in, first-out	840,492	-	84,238	151,226	279,787	78,614	79,312	36,549	39,110	52,840	30,634	8,182	-	-
10	Not stated	746,349	-	81,610	116,498	266,041	32,148	43,648	32,519	20,559	28,804	44,293	80,229	-	-
	Investments, Government obligations:														
11	States and possessions	4,390	-	85	1	534	1	462	348	917	-	1,042	1,000	-	-
12	United States obligations	46,571	-	358	2,166	5,649	1,860	7,071	2,331	8,558	8,622	9,473	483	-	-
13	Not stated	5,021	-	489	172	1,637	-	1,401	1,301	-	21	-	-	-	-
14	Other current assets, including short-term marketable investments	67,141	-	2,953	5,905	19,954	4,851	6,166	5,263	1,535	11,543	4,157	4,814	-	-
15	Loans to stockholders	16,069	-	3,978	4,383	4,469	855	1,883	56	260	185	-	-	-	-
16	Mortgage and real estate loans	7,465	-	648	7	3,992	71	279	14	315	2,055	84	-	-	-
17	Other investments	327,491	-	3,860	11,056	52,649	25,791	34,252	20,474	39,203	36,037	65,533	38,636	-	-
18	Depreciable assets	1,108,181	-	73,684	125,827	333,558	94,579	112,186	68,662	68,143	89,513	49,194	92,835	-	-
19	Less: Accumulated amortization and depreciation	599,248	-	40,912	64,044	176,485	53,923	63,298	39,286	37,751	44,390	21,486	57,673	-	-
20	Depletable assets	6,227	-	466	334	361	-	-	-	5,066	-	-	-	-	-
21	Less: Accumulated depletion	2,188	-	175	277	297	-	-	-	1,439	-	-	-	-	-
22	Land	37,168	-	538	1,623	10,764	3,554	4,103	3,709	3,587	2,800	3,490	3,000	-	-
23	Intangible assets	3,328	-	609	184	2,104	8	300	11	103	9	-	-	-	-
24	Less: Accumulated amortization	1,987	-	367	83	1,263	5	228	1	36	4	-	-	-	-
25	Other assets	109,456	-	8,966	13,237	29,415	7,716	10,897	3,945	9,715	7,302	2,466	15,797	-	-
26	Total liabilities	4,144,800	-	302,772	500,467	1,303,325	350,008	396,036	234,715	239,436	294,480	241,896	281,665	-	-
27	Accounts payable	848,292	-	86,327	119,169	279,481	67,018	81,489	51,413	45,832	57,640	40,484	19,439	-	-
28	Deposits and withdrawable shares	2,905	-	352	303	212	1,454	316	268	-	-	-	-	-	-
29	Bonds, notes, mortgages payable maturing in less than one year	310,603	-	29,983	31,359	90,413	26,499	37,010	24,115	17,225	23,738	13,138	17,123	-	-
30	Other current liabilities	229,573	-	18,757	22,881	72,709	22,011	23,948	13,058	15,956	13,311	8,028	18,914	-	-
31	Loans from stockholders	52,072	-	12,170	13,893	14,130	4,898	1,205	642	-	5,134	-	-	-	-
32	Bonds, notes, mortgages payable maturing in one year or more	382,029	-	27,099	27,446	92,797	27,925	28,889	18,916	30,678	48,326	50,854	29,089	-	-
33	Other liabilities	102,845	-	9,958	21,380	38,578	5,249	8,973	4,376	5,930	5,846	2,202	353	-	-
34	Capital stock, preferred	127,277	-	2,299	5,845	13,175	13,895	20,288	12,187	10,115	21,735	5,699	22,039	-	-
35	Capital stock, common	797,458	-	122,371	139,624	293,505	65,075	64,596	24,136	25,069	15,146	14,083	33,853	-	-
36	Paid-in or capital surplus	210,688	-	9,206	19,038	39,144	7,388	25,915	10,731	22,699	33,305	26,153	17,109	-	-
37	Surplus reserves	19,538	-	317	1,630	5,603	546	2,585	2,355	968	2,376	1,259	1,899	-	-
38	Earned surplus and undivided profits	1,061,520	-	[1]16,067	97,899	363,578	108,050	100,822	72,518	64,964	67,923	79,996	121,837	-	-
39	Total compiled receipts	8,965,212	87,932	823,943	1,217,176	2,747,773	758,722	797,798	449,818	421,830	805,461	414,116	440,643	-	-
40	Business receipts	8,735,887	86,399	814,511	1,203,881	2,681,953	733,186	767,868	433,354	399,898	780,426	403,747	430,664	-	-
	Interest on Government obligations (less amortizable bond premium):														
41	Wholly taxable	1,202	3	-	41	163	42	198	22	91	414	220	8	-	-
42	Subject to surtax only	1	-	-	-	-	-	1	-	-	-	-	-	-	-
43	Wholly tax-exempt	811	-	104	21	390	26	92	36	23	7	40	72	-	-
44	Other interest	11,481	77	274	442	1,973	1,666	1,004	908	539	3,575	183	840	-	-
45	Rents	40,440	417	705	848	16,829	3,263	7,014	2,765	3,875	3,439	1,113	172	-	-
46	Royalties	695	-	-	-	48	543	1	12	49	-	-	42	-	-
47	Net short-term capital gain reduced by net long-term capital loss	412	-	-	32	188	-	17	82	92	1	-	-	-	-
48	Net long-term capital gain reduced by net short-term capital loss	9,239	53	244	272	1,222	706	1,110	132	2,870	2,223	245	162	-	-
49	Net gain, sales other than capital assets	219	40	83	30	-	-	10	56	-	-	-	-	-	-
50	Dividends, domestic corporations	10,414	2	67	47	942	513	684	456	389	2,009	2,139	3,166	-	-
51	Dividends, foreign corporations	24	-	-	-	-	4	2	-	2	2	14	-	-	-
52	Other receipts	154,387	941	7,955	11,562	44,065	18,773	19,797	11,995	14,002	13,365	6,415	5,517	-	-

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		(Thousand dollars)													
	RETAIL TRADE: APPAREL AND ACCESSORIES—Continued														
53	Total compiled deductions	8,828,902	89,457	832,336	1,195,070	2,689,023	747,167	787,441	443,837	416,719	796,530	402,088	429,234	-	-
54	Cost of sales and operations	5,713,936	59,022	538,108	786,334	1,716,906	483,107	464,782	269,128	252,293	574,900	278,803	290,553	-	-
55	Compensation of officers	239,975	1,336	49,485	50,341	86,334	15,339	16,104	5,673	5,051	5,409	3,048	1,855	-	-
56	Rent paid on business property	470,561	6,578	55,903	72,430	133,699	33,823	56,600	26,462	25,501	25,563	18,904	15,098	-	-
57	Repairs	27,623	210	2,324	2,892	7,438	2,452	1,951	1,237	1,793	1,837	1,050	4,439	-	-
58	Bad debts	22,718	200	1,483	2,561	8,104	1,735	2,235	1,669	1,142	1,874	723	992	-	-
59	Interest paid	34,461	334	2,142	3,445	9,635	2,332	3,315	2,042	1,942	3,715	2,506	3,053	-	-
60	Taxes paid	136,868	1,137	12,578	16,712	40,587	10,868	13,224	6,872	7,565	11,260	5,294	10,771	-	-
61	Contributions or gifts	3,528	80	33	132	983	367	512	274	415	333	193	206	-	-
62	Amortization	2,036	56	157	264	926	126	231	157	6	2	111	-	-	-
63	Depreciation	89,418	1,129	7,371	12,624	26,796	7,591	7,993	4,821	5,161	6,164	3,048	6,720	-	-
64	Depletion	353	-	4	-	7	-	-	-	342	-	-	-	-	-
65	Advertising	199,829	1,987	12,960	21,440	69,945	18,558	21,989	12,442	10,276	14,636	7,662	7,934	-	-
66	Amounts contributed under pension plans	10,880	24	108	232	1,778	1,864	1,425	901	1,290	1,579	983	696	-	-
67	Amounts contributed under other employee benefit plans.	10,869	58	249	551	2,371	800	1,045	669	1,228	1,272	786	1,840	-	-
68	Net loss, sales other than capital assets	3,576	317	655	205	114	32	1,729	19	224	81	200	-	-	-
69	Other deductions	1,862,271	16,989	148,776	224,907	583,400	168,173	194,306	111,471	102,490	147,905	78,777	85,077	-	-
70	Compiled net profit (less net loss) (39 less 53)	136,310	[2]1,525	[2]8,393	22,106	58,750	11,555	10,357	5,981	5,111	8,931	12,028	11,409	-	-
71	Net income (less deficit), total (70 less 43)	135,499	[2]1,525	[2]8,497	22,085	58,360	11,529	10,265	5,945	5,088	8,924	11,988	11,337	-	-
	Returns other than Form 1120-S:														
72	Net income (less deficit) (71 less 79)	127,654	[2]1,028	[2]7,444	19,463	52,906	9,861	10,370	6,189	5,088	8,924	11,988	11,337	-	-
73	Statutory special deductions, total	17,850	116	2,085	2,196	2,898	701	1,374	648	575	2,147	2,347	2,763	-	-
74	Net operating loss carryforward	9,260	116	2,085	2,175	2,147	315	828	270	276	447	529	72	-	-
75	Dividends received deduction	8,590	-	-	21	751	386	546	378	299	1,700	1,818	2,691	-	-
76	Income subject to tax	196,466	2,534	10,693	27,517	66,840	14,030	14,298	9,297	11,106	10,494	11,669	17,988	-	-
77	Income tax	76,578	976	3,069	8,406	22,592	5,668	6,313	4,554	4,892	4,827	5,969	9,312	-	-
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77).	59,732	[3]2,501	[3]11,462	13,700	36,158	5,887	4,044	1,427	219	4,104	6,059	2,097	-	-
79	Form 1120-S net income (less deficit) (71 less 72)	7,845	[2]497	[2]1,053	2,622	5,454	[4]	[2]105	[2]244	-	-	-	-	-	-
	Distributions to stockholders:														
80	Cash and assets other than own stock	38,222	362	3,462	5,121	6,007	1,040	1,802	1,118	1,099	4,669	6,078	7,464	-	-
81	Corporation's own stock	7,489	-	-	62	1,531	485	1,112	-	657	761	2,881	-	-	-
	RETAIL TRADE: FURNITURE, HOME FURNISHINGS, AND EQUIPMENT														
1	Number of returns, total	22,370	551	9,216	4,722	6,813	723	255	53	21	15	1	-	-	-
2	Form 1120-S	3,360	60	1,554	842	860	[4]	2	-	-	-	-	-	-	-
		(Thousand dollars)													
3	Total assets	3,401,953	-	217,253	339,502	1,391,735	486,423	372,053	178,140	153,383	217,471	45,993	-	-	-
4	Cash	237,831	-	24,973	30,337	102,214	25,044	19,021	13,789	5,901	12,865	3,687	-	-	-
5	Notes and accounts receivable	1,491,364	-	56,133	117,038	559,767	237,908	205,818	84,187	89,135	118,093	23,285	-	-	-
6	Less: Reserve for bad debts	45,529	-	1,352	3,064	15,819	5,521	6,457	2,195	4,412	5,871	838	-	-	-
7	Inventories, total	1,015,412	-	95,620	133,526	466,060	114,294	82,719	41,043	33,280	45,324	3,546	-	-	-
8	Last-in, first-out	24,732	-	3,625	2,733	5,757	3,411	359	865	2,191	3,755	2,036	-	-	-
9	Other than last-in, first-out	522,075	-	47,464	69,848	239,974	61,140	50,340	18,851	17,953	14,995	1,510	-	-	-
10	Not stated	468,605	-	44,531	60,945	220,329	49,743	32,020	21,327	13,136	26,574	-	-	-	-
	Investments, Government obligations:														
11	States and possessions	923	-	-	-	572	-	54	297	-	-	-	-	-	-
12	United States obligations	11,620	-	62	578	2,900	2,112	2,315	1,565	50	2,038	-	-	-	-
13	Not stated	6,487	-	-	-	1,948	4,060	264	-	-	215	-	-	-	-
14	Other current assets, including short-term marketable investments.	40,575	-	3,312	3,329	18,024	3,895	4,411	2,521	2,271	2,569	243	-	-	-
15	Loans to stockholders	10,743	-	1,480	3,706	3,314	749	1,361	133	-	-	-	-	-	-
16	Mortgage and real estate loans	9,687	-	207	2	2,066	701	1,030	3,228	170	2,283	-	-	-	-
17	Other investments	192,045	-	4,022	8,976	62,068	41,950	22,468	13,504	6,642	20,019	12,396	-	-	-
18	Depreciable assets	577,938	-	52,260	62,126	254,178	76,682	50,961	25,557	27,542	24,955	3,677	-	-	-
19	Less: Accumulated amortization and depreciation	286,966	-	29,040	31,953	119,497	39,720	25,151	12,967	14,287	11,861	2,490	-	-	-
20	Depletable assets	780	-	23	283	390	-	84	-	-	-	-	-	-	-
21	Less: Accumulated depletion	228	-	-	6	146	-	76	-	-	-	-	-	-	-
22	Land	49,180	-	239	2,737	21,618	8,544	5,664	3,725	3,601	2,197	855	-	-	-
23	Intangible assets	3,045	-	386	1,447	939	30	93	150	-	-	-	-	-	-
24	Less: Accumulated amortization	937	-	214	246	391	6	26	54	-	-	-	-	-	-
25	Other assets	87,983	-	9,142	10,686	31,530	15,701	7,500	3,657	3,490	4,645	1,632	-	-	-

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		(Thousand dollars)													
	RETAIL TRADE: FURNITURE, HOME FURNISHINGS, AND EQUIPMENT—Continued														
26	Total liabilities	3,401,953	-	217,253	339,502	1,391,735	486,423	372,053	178,140	153,383	217,471	45,993	-	-	-
27	Accounts payable	595,672	-	67,482	83,851	251,756	77,810	51,147	21,467	16,107	22,849	3,203	-	-	-
28	Deposits and withdrawable shares	5,404	-	351	502	3,977	195	370	9	-	-	-	-	-	-
29	Bonds, notes, mortgages payable maturing in less than one year.	389,827	-	26,430	35,567	134,591	71,373	49,936	18,530	18,270	25,644	9,486	-	-	-
30	Other current liabilities	147,267	-	11,219	14,719	57,456	26,521	14,358	7,559	6,441	7,440	1,554	-	-	-
31	Loans from stockholders	46,321	-	10,743	6,911	23,831	2,315	1,327	1,194	-	-	-	-	-	-
32	Bonds, notes, mortgages payable maturing in one year or more.	318,905	-	23,023	28,420	124,032	45,577	38,825	13,320	19,029	23,041	3,638	-	-	-
33	Other liabilities	267,842	-	9,492	15,612	86,679	51,008	37,801	19,676	21,594	21,131	4,849	-	-	-
34	Capital stock, preferred	46,630	-	3,228	1,695	9,410	6,195	7,631	6,540	3,496	6,635	1,800	-	-	-
35	Capital stock, common	742,484	-	94,807	100,311	343,549	81,016	56,794	21,638	13,001	26,726	4,642	-	-	-
36	Paid-in or capital surplus	103,091	-	7,609	13,352	38,376	8,161	16,522	7,304	5,789	5,978	-	-	-	-
37	Surplus reserves	50,890	-	256	830	14,899	3,871	11,234	3,803	679	15,251	67	-	-	-
38	Earned surplus and undivided profits	687,620	-	[1]37,387	37,732	303,179	112,381	86,108	57,100	48,977	62,776	16,754	-	-	-
39	Total compiled receipts	5,973,399	18,796	711,704	812,001	2,544,348	650,749	485,230	236,593	201,107	275,322	37,549	-	-	-
40	Business receipts	5,699,998	17,953	704,086	795,224	2,447,057	615,005	436,358	216,382	180,901	250,673	36,359	-	-	-
	Interest on Government obligations (less amortizable bond premium):														
41	Wholly taxable	1,479	1	2	62	1,092	106	69	46	10	91	-	-	-	-
42	Subject to surtax only	1	-	-	-	-	-	1	-	-	-	-	-	-	-
43	Wholly tax-exempt	40	-	-	-	13	10	6	4	5	2	-	-	-	-
44	Other interest	19,661	10	357	1,788	6,360	3,181	3,313	1,648	1,415	719	870	-	-	-
45	Rents	13,943	30	364	750	7,751	913	2,194	811	321	733	76	-	-	-
46	Royalties	18	-	-	-	-	11	1	-	-	-	6	-	-	-
47	Net short-term capital gain reduced by net long-term capital loss.	130	-	62	-	12	48	-	4	3	1	-	-	-	-
48	Net long-term capital gain reduced by net short-term capital loss.	4,688	286	839	58	2,309	250	421	306	196	23	-	-	-	-
49	Net gain, sales other than capital assets	917	-	43	36	222	3	367	-	245	1	-	-	-	-
50	Dividends, domestic corporations	1,389	-	4	5	489	57	291	60	3	477	3	-	-	-
51	Dividends, foreign corporations	27	-	-	-	10	-	2	5	8	2	-	-	-	-
52	Other receipts	231,108	516	5,947	14,078	79,033	31,165	42,207	17,327	18,000	22,600	235	-	-	-
53	Total compiled deductions	5,934,021	20,213	724,402	811,408	2,518,841	640,209	476,456	231,161	200,546	268,328	42,457	-	-	-
54	Cost of sales and operations	3,784,858	12,688	475,551	543,642	1,661,810	399,755	272,867	133,240	110,946	147,462	26,897	-	-	-
55	Compensation of officers	256,211	704	52,832	46,992	113,281	19,948	12,679	4,529	1,877	2,477	892	-	-	-
56	Rent paid on business property	167,530	726	30,028	24,628	66,263	16,060	12,577	5,241	4,025	6,784	1,198	-	-	-
57	Repairs	18,051	84	1,986	1,890	7,991	1,908	1,622	822	819	870	59	-	-	-
58	Bad debts	46,312	226	2,616	6,896	15,029	6,947	4,145	1,844	4,078	4,104	427	-	-	-
59	Interest paid	39,915	158	2,124	3,757	15,323	5,673	5,834	1,689	2,058	2,454	845	-	-	-
60	Taxes paid	88,127	219	9,520	11,424	37,295	10,075	7,034	3,731	3,654	4,586	589	-	-	-
61	Contributions or gifts	1,823	4	35	109	693	260	286	162	111	163	-	-	-	-
62	Amortization	1,262	6	124	143	433	238	44	103	21	143	7	-	-	-
63	Depreciation	50,204	120	6,689	6,718	22,203	5,317	3,526	1,947	1,680	1,763	241	-	-	-
64	Depletion	219	83	9	-	69	58	-	-	-	-	-	-	-	-
65	Advertising	177,182	609	14,211	19,427	70,999	23,174	20,077	9,313	7,241	11,117	1,014	-	-	-
66	Amounts contributed under pension plans	4,508	29	103	187	1,498	657	639	565	344	469	17	-	-	-
67	Amounts contributed under other employee benefit plans.	5,635	6	379	550	2,516	508	663	225	376	412	-	-	-	-
68	Net loss, sales other than capital assets	2,632	20	1,302	262	191	6	373	41	3	1	433	-	-	-
69	Other deductions	1,289,552	4,531	126,893	144,783	503,247	149,625	134,090	67,709	63,313	85,523	9,838	-	-	-
70	Compiled net profit (less net loss) (39 less 53)	39,378	[2]1,417	[2]12,698	593	25,507	10,540	8,774	5,432	561	6,994	[2]4,908	-	-	-
71	Net income (less deficit), total (70 less 43)	39,338	[2]1,417	[2]12,698	593	25,494	10,530	8,768	5,428	556	6,992	[2]4,908	-	-	-
	Returns other than Form 1120-S:														
72	Net income (less deficit) (71 less 79)	36,490	[2]1,244	[2]12,217	[2]1,104	25,024	9,122	8,841	5,428	556	6,992	[2]4,908	-	-	-
73	Statutory special deductions, total	12,929	238	1,533	1,960	4,765	1,873	1,712	439	2	405	2	-	-	-
74	Net operating loss carryforward	11,868	238	1,533	1,960	4,382	1,838	1,528	389	-	-	-	-	-	-
75	Dividends received deduction	1,061	-	-	-	383	35	184	50	2	405	2	-	-	-
76	Income subject to tax	104,318	92	6,116	9,598	44,068	13,382	11,387	7,122	4,541	8,012	-	-	-	-
77	Income tax	38,635	29	1,631	2,811	13,989	5,271	5,086	3,431	2,282	4,105	-	-	-	-
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77).	743	[3]1,446	[3]14,329	[3]2,218	11,518	5,269	3,688	2,001	[3]1,721	2,889	[3]4,908	-	-	-
79	Form 1120-S net income (less deficit) (71 less 72)	2,848	[2]173	[2]481	1,697	470	(4)	[2]73	-	-	-	-	-	-	-
	Distributions to stockholders:														
80	Cash and assets other than own stock	18,126	523	2,697	1,336	5,377	2,388	891	880	558	3,057	419	-	-	-
81	Corporation's own stock	5,662	-	62	-	881	2,345	427	1,922	25	-	-	-	-	-

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	RETAIL TRADE: AUTOMOTIVE DEALERS AND GASOLINE SERVICE STATIONS														
1	Number of returns, total	38,128	1,271	10,432	6,841	16,576	2,152	720	103	27	5	-	-	1	-
2	Form 1120-S	4,765	62	1,686	1,022	1,853	119	22	1	-	-	-	-	-	-
		(Thousand dollars)													
3	Total assets	7,584,581	-	223,675	506,543	3,624,351	1,463,303	1,014,475	343,541	185,699	67,411	-	-	155,583	-
4	Cash	584,080	-	26,676	45,541	275,488	113,791	73,167	21,331	17,317	1,803	-	-	8,966	-
5	Notes and accounts receivable	1,677,031	-	46,508	97,789	662,082	314,584	252,406	120,456	67,033	30,801	-	-	85,372	-
6	Less: Reserve for bad debts	49,376	-	833	2,867	26,414	6,600	5,916	1,952	1,558	342	-	-	2,894	-
7	Inventories, total	3,214,415	-	80,730	224,964	1,725,193	637,522	350,074	93,766	38,538	9,574	-	-	54,054	-
8	Last-in, first-out	70,886	-	869	7,821	37,089	13,107	10,409	954	637	-	-	-	-	-
9	Other than last-in, first-out	1,831,520	-	42,622	113,423	968,928	416,462	207,982	53,301	24,223	4,579	-	-	-	-
10	Not stated	1,312,009	-	37,239	103,720	719,176	207,953	131,683	39,511	13,678	4,995	-	-	54,054	-
	Investments, Government obligations:														
11	States and possessions	1,331	-	83	-	184	10	779	275	-	-	-	-	-	-
12	United States obligations	30,709	-	114	165	14,623	12,180	2,983	144	500	-	-	-	-	-
13	Not stated	6,077	-	328	448	4,533	277	388	103	-	-	-	-	-	-
14	Other current assets, including short-term marketable investments	135,404	-	4,242	10,059	65,678	26,784	16,988	7,008	2,361	253	-	-	2,031	-
15	Loans to stockholders	22,018	-	2,773	242	11,073	2,651	4,575	465	163	76	-	-	-	-
16	Mortgage and real estate loans	13,084	-	347	1,338	6,986	750	2,444	1,151	68	-	-	-	-	-
17	Other investments	305,709	-	4,664	9,319	107,576	64,055	64,656	29,481	10,337	15,621	-	-	-	-
18	Depreciable assets	1,980,634	-	83,316	145,939	965,641	350,544	271,286	86,223	54,650	9,122	-	-	13,913	-
19	Less: Accumulated amortization and depreciation	918,079	-	41,739	61,975	457,129	169,146	121,842	39,494	17,546	3,031	-	-	6,177	-
20	Depletable assets	6,837	-	500	1,284	2,399	266	2,227	161	-	-	-	-	-	-
21	Less: Accumulated depletion	2,922	-	23	848	879	77	962	133	-	-	-	-	-	-
22	Land	313,047	-	4,724	16,273	132,198	63,385	67,492	18,414	8,397	1,941	-	-	223	-
23	Intangible assets	6,422	-	911	952	3,149	515	826	65	1	3	-	-	-	-
24	Less: Accumulated amortization	2,470	-	241	432	1,319	108	351	18	-	1	-	-	-	-
25	Other assets	260,630	-	10,595	18,352	133,289	51,920	33,255	6,095	5,438	1,591	-	-	95	-
26	Total liabilities	7,584,581	-	223,675	506,543	3,624,351	1,463,303	1,014,475	343,541	185,699	67,411	-	-	155,583	-
27	Accounts payable	833,353	-	41,280	73,225	406,237	126,210	93,215	35,779	18,551	7,411	-	-	31,445	-
28	Deposits and withdrawable shares	24,809	-	149	758	14,263	5,415	3,539	551	134	-	-	-	-	-
29	Bonds, notes, mortgages payable maturing in less than one year	1,850,653	-	38,506	114,789	947,593	396,908	235,946	53,014	43,826	20,071	-	-	-	-
30	Other current liabilities	388,552	-	17,312	25,892	170,676	79,306	59,573	17,345	7,448	1,084	-	-	9,916	-
31	Loans from stockholders	106,277	-	12,986	11,326	60,882	9,208	8,772	2,335	768	-	-	-	-	-
32	Bonds, notes, mortgages payable maturing in one year or more	865,877	-	36,510	74,124	410,727	113,474	84,656	58,775	32,154	12,953	-	-	42,504	-
33	Other liabilities	192,776	-	8,589	13,866	77,820	30,352	29,772	19,423	7,817	5,137	-	-	-	-
34	Capital stock, preferred	95,660	-	2,218	3,955	38,732	14,015	10,786	10,133	706	-	-	-	15,115	-
35	Capital stock, common	1,404,894	-	102,830	154,758	745,272	209,513	122,911	30,186	34,452	4,972	-	-	-	-
36	Paid-in or capital surplus	145,629	-	5,578	14,839	61,936	25,698	14,564	11,032	2,991	7,878	-	-	1,113	-
37	Surplus reserves	40,179	-	375	2,941	24,001	6,305	4,900	1,646	11	-	-	-	-	-
38	Earned surplus and undivided profits	1,635,922	-	142,658	16,070	666,212	446,899	345,841	103,322	36,841	7,905	-	-	55,490	-
39	Total compiled receipts	29,729,375	207,258	1,151,806	1,961,915	14,864,250	6,276,904	3,693,862	897,972	349,199	89,302	-	-	236,907	-
40	Business receipts	29,263,798	204,947	1,138,410	1,936,092	14,646,360	6,178,782	3,623,558	876,243	337,078	85,448	-	-	236,880	-
	Interest on Government obligations (less amortizable bond premium):														
41	Wholly taxable	947	-	2	1	295	354	267	14	14	-	-	-	-	-
42	Subject to surtax only	19	-	-	-	19	-	-	-	-	-	-	-	-	-
43	Wholly tax-exempt	134	-	-	-	98	20	9	5	2	-	-	-	-	-
44	Other interest	37,471	216	654	1,999	13,746	7,392	7,213	3,656	1,774	804	-	-	17	-
45	Rents	46,611	296	1,771	2,352	21,381	4,552	7,976	5,876	1,765	642	-	-	-	-
46	Royalties	448	-	83	-	25	1	65	260	-	14	-	-	-	-
47	Net short-term capital gain reduced by net long-term capital loss	853	-	241	-	298	118	97	6	93	-	-	-	-	-
48	Net long-term capital gain reduced by net short-term capital loss	22,316	287	1,972	1,288	11,434	2,067	3,171	875	552	660	-	-	10	-
49	Net gain, sales other than capital assets	3,707	10	50	31	372	2,721	215	245	63	-	-	-	-	-
50	Dividends, domestic corporations	1,999	-	-	21	503	320	707	320	117	11	-	-	-	-
51	Dividends, foreign corporations	17	-	-	-	10	-	3	-	4	-	-	-	-	-
52	Other receipts	351,055	1,502	8,623	20,131	169,709	80,577	50,581	10,472	7,737	1,723	-	-	-	-

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		(Thousand dollars)													
	RETAIL TRADE: AUTOMOTIVE DEALERS AND GASOLINE SERVICE STATIONS—Continued														
53	Total compiled deductions	29,535,118	208,750	1,167,408	1,962,934	14,792,059	6,219,199	3,650,683	881,925	343,036	87,714	-	-	221,410	-
54	Cost of sales and operations	24,978,682	167,235	897,625	1,611,596	12,573,363	5,347,122	3,135,223	737,552	271,302	63,170	-	-	174,494	-
55	Compensation of officers	491,133	3,073	47,695	53,883	264,215	73,934	36,908	7,458	3,099	638	-	-	230	-
56	Rent paid on business property	273,668	4,040	31,362	25,647	127,703	44,498	22,822	7,385	2,990	837	-	-	6,384	-
57	Repairs	54,929	412	3,370	4,012	26,554	10,280	6,957	1,878	702	192	-	-	572	-
58	Bad debts	53,613	852	3,089	5,669	26,289	7,279	5,290	1,924	1,561	500	-	-	1,160	-
59	Interest paid	153,763	1,077	4,147	11,400	78,094	27,616	17,598	5,707	4,313	1,978	-	-	1,833	-
60	Taxes paid	247,624	2,599	15,815	18,293	114,418	52,945	26,390	10,363	3,904	927	-	-	1,970	-
61	Contributions or gifts	4,260	17	106	92	1,423	1,113	988	323	97	52	-	-	49	-
62	Amortization	3,868	39	142	201	2,197	787	454	29	1	18	-	-	-	-
63	Depreciation	166,793	1,077	8,695	12,882	76,010	29,374	21,090	8,404	6,712	1,318	-	-	1,231	-
64	Depletion	547	-	-	21	375	-	96	55	-	-	-	-	-	-
65	Advertising	242,206	3,379	9,132	13,058	110,074	53,399	32,556	10,333	4,248	2,044	-	-	3,983	-
66	Amounts contributed under pension plans	10,919	109	21	362	3,028	2,063	2,369	738	324	203	-	-	1,702	-
67	Amounts contributed under other employee benefit plans.	32,163	292	359	1,670	15,987	7,837	4,035	1,015	354	241	-	-	373	-
68	Net loss, sales other than capital assets	2,306	121	707	396	729	74	254	16	9	-	-	-	-	-
69	Other deductions	2,818,644	24,428	145,143	203,752	1,371,600	560,878	337,653	88,745	43,420	15,596	-	-	27,429	-
70	Compiled net profit (less net loss) (39 less 53)	194,257	[2]1,492	[2]15,602	[2]1,019	72,191	57,705	43,179	16,047	6,163	1,588	-	-	15,497	-
71	Net income (less deficit), total (70 less 43)	194,123	[2]1,492	[2]15,602	[2]1,019	72,093	57,685	43,170	16,042	6,161	1,588	-	-	15,497	-
	Returns other than Form 1120-S:														
72	Net income (less deficit) (71 less 79)	176,553	[2]2,146	[2]13,872	1,048	57,603	53,291	41,349	16,034	6,161	1,588	-	-	15,497	-
73	Statutory special deductions, total	31,583	265	1,953	3,122	15,591	6,818	2,302	1,149	170	213	-	-	-	-
74	Net operating loss carryforward	30,090	265	1,953	3,101	15,257	6,603	1,748	880	79	204	-	-	-	-
75	Dividends received deduction	1,493	-	-	21	334	215	554	269	91	9	-	-	-	-
76	Income subject to tax	277,710	2,005	6,429	15,744	109,245	57,019	45,946	16,505	6,815	2,505	-	-	15,497	-
77	Income tax	108,170	722	1,769	4,706	36,326	23,211	20,696	8,074	3,332	1,284	-	-	8,050	-
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77)	86,087	[3]2,214	[3]17,371	[3]5,725	35,865	34,494	22,483	7,973	2,831	304	-	-	7,447	-
79	Form 1120-S net income (less deficit) (71 less 72)	17,570	654	[2]1,730	[2]2,067	14,490	4,394	1,821	8	-	-	-	-	-	-
	Distributions to stockholders:														
80	Cash and assets other than own stock	34,848	797	1,100	1,959	12,746	7,152	4,369	1,800	999	440	-	-	3,486	-
81	Corporation's own stock	9,667	-	55	2	2,036	3,537	1,675	1,135	1,227	-	-	-	-	-
	RETAIL TRADE: EATING AND DRINKING PLACES														
1	Number of returns, total	34,498	1,325	22,936	5,319	4,516	284	77	18	12	7	4	-	-	-
2	Form 1120-S	3,854	202	2,559	684	385	([4])	3	-	-	-	-	-	-	-
		(Thousand dollars)													
3	Total assets	2,376,424	-	464,548	366,530	861,038	200,351	106,309	60,457	88,827	94,918	133,446	-	-	-
4	Cash	270,970	-	52,163	40,905	102,488	12,449	10,916	9,827	13,512	16,119	12,591	-	-	-
5	Notes and accounts receivable	235,513	-	33,032	32,810	99,165	15,674	13,856	7,324	10,708	7,307	15,637	-	-	-
6	Less: Reserve for bad debts	1,299	-	232	64	396	12	449	60	34	34	18	-	-	-
7	Inventories, total	162,948	-	39,546	22,002	39,667	15,320	8,705	3,353	5,653	12,022	16,680	-	-	-
8	Last-in, first-out	2,733	-	839	312	1,561	-	21	-	-	-	-	-	-	-
9	Other than last-in, first-out	92,263	-	19,563	11,589	19,985	11,553	6,251	1,053	3,848	5,141	13,280	-	-	-
10	Not stated	67,952	-	19,144	10,101	18,121	3,767	2,433	2,300	1,805	6,881	3,400	-	-	-
	Investments, Government obligations:														
11	States and possessions	1,623	-	132	-	209	145	-	3	1,134	-	-	-	-	-
12	United States obligations	6,656	-	268	-	2,035	205	108	721	409	2,183	727	-	-	-
13	Not stated	2,357	-	561	1,151	555	-	7	83	-	-	-	-	-	-
14	Other current assets, including short-term marketable investments.	69,096	-	17,345	11,817	25,535	4,371	2,860	1,475	1,359	3,114	1,220	-	-	-
15	Loans to stockholders	12,306	-	2,658	3,071	3,967	2,462	148	-	-	-	-	-	-	-
16	Mortgage and real estate loans	8,816	-	907	29	6,653	543	162	1	18	280	223	-	-	-
17	Other investments	158,437	-	7,388	9,732	43,681	29,609	11,165	7,503	14,918	4,540	29,901	-	-	-
18	Depreciable assets	2,004,038	-	438,164	317,958	737,730	164,278	72,721	46,676	63,681	70,839	91,991	-	-	-
19	Less: Accumulated amortization and depreciation	868,399	-	213,436	123,896	302,830	69,701	27,233	23,636	30,590	31,292	45,785	-	-	-
20	Depletable assets	1,623	-	1,312	-	281	-	-	-	30	-	-	-	-	-
21	Less: Accumulated depletion	827	-	807	-	-	-	-	-	20	-	-	-	-	-
22	Land	106,937	-	6,065	11,122	48,370	9,397	8,482	4,910	6,330	6,332	7,929	-	-	-
23	Intangible assets	14,207	-	4,892	1,546	2,035	1,347	449	127	703	2,657	451	-	-	-
24	Less: Accumulated amortization	4,232	-	1,877	261	450	141	307	102	384	267	443	-	-	-
25	Other assets	195,654	-	76,467	38,608	54,343	14,405	4,719	2,252	1,400	1,118	2,342	-	-	-

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		(Thousand dollars)													
	RETAIL TRADE: EATING AND DRINKING PLACES—Continued														
26	Total liabilities	2,376,424	-	464,548	366,530	861,038	200,351	106,309	60,457	88,827	94,918	133,446	-	-	-
27	Accounts payable	359,951	-	80,186	56,301	135,155	33,206	13,951	5,118	6,790	11,574	17,670	-	-	-
28	Deposits and withdrawable shares	1,421	-	586	440	349	29	11	6	-	-	-	-	-	-
29	Bonds, notes, mortgages payable maturing in less than one year.	207,940	-	49,997	38,244	77,096	15,866	12,502	1,590	2,963	2,365	7,317	-	-	-
30	Other current liabilities	170,854	-	35,454	23,982	63,126	14,505	6,163	6,634	6,376	8,229	6,385	-	-	-
31	Loans from stockholders	90,647	-	38,398	16,920	34,555	29	736	-	9	-	-	-	-	-
32	Bonds, notes, mortgages payable maturing in one year or more.	507,057	-	96,981	87,695	215,567	42,825	21,138	11,589	11,290	7,458	12,514	-	-	-
33	Other liabilities	81,449	-	22,611	14,842	28,298	4,803	4,491	585	1,184	3,189	1,446	-	-	-
34	Capital stock, preferred	23,240	-	1,745	1,803	6,528	3,446	1,623	1,326	2,650	1,367	2,752	-	-	-
35	Capital stock, common	534,161	-	184,333	95,223	151,058	25,285	18,736	9,053	6,659	13,369	30,445	-	-	-
36	Paid-in or capital surplus	96,960	-	17,965	7,350	19,918	5,475	2,696	5,680	6,172	11,962	19,742	-	-	-
37	Surplus reserves	4,115	-	904	209	1,324	11	473	160	25	859	150	-	-	-
38	Earned surplus and undivided profits	298,629	-	[1]64,612	23,521	128,064	54,871	23,789	18,716	44,709	34,546	35,025	-	-	-
39	Total compiled receipts	6,090,683	76,349	1,686,335	1,021,717	2,007,328	338,418	186,115	130,501	200,436	207,815	235,669	-	-	-
40	Business receipts	5,978,462	70,262	1,667,442	1,010,943	1,969,136	322,758	177,361	123,273	196,891	206,231	234,165	-	-	-
	Interest on Government obligations (less amortizable bond premium):														
41	Wholly taxable	219	-	2	21	20	5	22	25	45	63	16	-	-	-
42	Subject to surtax only	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	Wholly tax-exempt	65	-	24	-	10	-	-	-	24	7	-	-	-	-
44	Other interest	2,310	27	55	156	1,226	178	172	114	195	59	128	-	-	-
45	Rents	21,109	60	4,321	2,067	6,034	4,093	1,363	1,251	1,302	155	463	-	-	-
46	Royalties	651	-	43	41	31	-	36	495	1	4	-	-	-	-
47	Net short-term capital gain reduced by net long-term capital loss.	370	-	51	22	93	169	35	-	-	-	-	-	-	-
48	Net long-term capital gain reduced by net short-term capital loss.	11,704	787	3,315	913	3,369	295	1,844	541	495	134	11	-	-	-
49	Net gain, sales other than capital assets	1,351	293	690	129	130	87	22	-	-	-	-	-	-	-
50	Dividends, domestic corporations	4,066	-	2	311	465	1,601	510	410	72	495	200	-	-	-
51	Dividends, foreign corporations	90	-	-	-	-	-	-	-	90	-	-	-	-	-
52	Other receipts	70,286	4,920	10,390	7,114	26,814	9,232	4,750	4,392	1,321	667	686	-	-	-
53	Total compiled deductions	6,009,603	79,402	1,701,416	1,011,248	1,970,030	323,646	181,888	124,718	190,007	199,879	227,369	-	-	-
54	Cost of sales and operations	3,014,327	35,980	855,773	498,517	973,661	134,787	98,190	65,588	96,524	107,001	148,306	-	-	-
55	Compensation of officers	251,880	2,518	109,562	51,466	74,160	5,442	2,640	1,505	1,225	2,442	920	-	-	-
56	Rent paid on business property	293,969	3,177	93,728	50,430	82,422	16,325	6,081	5,385	8,795	11,842	15,784	-	-	-
57	Repairs	67,101	651	17,840	12,268	22,490	3,877	1,685	882	1,862	2,506	3,040	-	-	-
58	Bad debts	4,917	195	1,157	1,018	1,332	144	758	65	37	110	101	-	-	-
59	Interest paid	32,581	362	6,798	5,825	13,182	2,279	1,592	717	544	586	696	-	-	-
60	Taxes paid	177,482	2,827	53,840	29,254	55,899	10,041	4,588	3,924	5,365	5,435	6,309	-	-	-
61	Contributions or gifts	1,399	2	69	86	673	91	83	70	86	166	73	-	-	-
62	Amortization	2,571	14	830	229	1,141	139	21	197	-	-	-	-	-	-
63	Depreciation	172,383	1,580	41,086	30,897	61,542	11,916	5,412	2,888	5,534	5,980	5,548	-	-	-
64	Depletion	224	10	190	21	-	-	-	-	3	-	-	-	-	-
65	Advertising	58,707	206	11,647	11,337	22,632	4,608	2,319	827	1,534	2,413	1,184	-	-	-
66	Amounts contributed under pension plans	7,297	5	413	301	3,234	445	523	502	433	853	588	-	-	-
67	Amounts contributed under other employee benefit plans.	18,932	477	2,324	3,023	8,769	791	622	436	1,083	760	647	-	-	-
68	Net loss, sales other than capital assets	2,428	1,055	605	125	304	64	4	53	1	217	-	-	-	-
69	Other deductions	1,903,405	30,343	505,554	316,451	648,589	132,697	57,370	41,679	66,981	59,568	44,173	-	-	-
70	Compiled net profit (less net loss) (39 less 53)	81,080	[2]3,053	[2]15,081	10,469	37,298	14,772	4,227	5,783	10,429	7,936	8,300	-	-	-
71	Net income (less deficit), total (70 less 43)	81,015	[2]3,053	[2]15,105	10,469	37,288	14,772	4,227	5,783	10,405	7,929	8,300	-	-	-
	Returns other than Form 1120-S:														
72	Net income (less deficit) (71 less 79)	74,559	[2]3,036	[2]15,604	8,017	34,061	14,481	4,223	5,783	10,405	7,929	8,300	-	-	-
73	Statutory special deductions, total	20,244	395	6,260	2,343	6,755	2,353	601	850	96	421	170	-	-	-
74	Net operating loss carryforward	16,865	395	6,259	2,089	6,367	1,035	184	501	35	-	-	-	-	-
75	Dividends received deduction	3,379	-	1	254	388	1,318	417	349	61	421	170	-	-	-
76	Income subject to tax	131,227	979	12,297	18,874	46,900	14,632	6,002	5,517	10,388	7,508	8,130	-	-	-
77	Income tax	50,522	382	3,276	5,698	16,080	6,666	2,480	2,667	5,228	3,842	4,203	-	-	-
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77)	30,558	[3]3,435	[3]18,357	4,771	21,218	8,106	1,747	3,116	5,201	4,094	4,097	-	-	-
79	Form 1120-S net income (less deficit) (71 less 72)	6,456	[2]17	499	2,452	3,227	([4])	4	-	-	-	-	-	-	-
	Distributions to stockholders:														
80	Cash and assets other than own stock	34,248	928	2,409	3,817	6,400	11,376	758	738	2,864	1,800	3,158	-	-	-
81	Corporation's own stock	7,148	-	-	2	1,164	2,049	436	133	524	2,840	-	-	-	-

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	RETAIL TRADE: BUILDING MATERIALS, HARDWARE, AND FARM EQUIPMENT														
1	Number of returns, total	25,475	655	7,262	5,920	10,436	790	319	61	23	8	1	-	-	-
2	Form 1120-S	3,409	116	837	986	1,420	44	6	-	-	-	-	-	-	-
		(Thousand dollars)													
3	Total assets	4,330,998	-	182,223	427,768	2,189,358	548,344	462,759	206,370	157,480	129,541	27,155	-	-	-
4	Cash	308,459	-	15,554	34,531	165,478	32,831	31,563	13,401	10,928	3,369	804	-	-	-
5	Notes and accounts receivable	1,328,976	-	45,412	107,492	657,274	186,429	162,963	66,584	55,345	39,145	8,332	-	-	-
6	Less: Reserve for bad debts	35,679	-	1,142	2,496	18,244	3,442	4,547	2,385	2,409	995	19	-	-	-
7	Inventories, total	1,570,631	-	83,622	192,251	835,962	184,503	142,593	65,360	37,367	28,475	498	-	-	-
8	Last-in, first-out	31,740	-	2,676	1,638	18,570	6,165	253	1,721	717	-	-	-	-	-
9	Other than last-in, first-out	801,986	-	43,269	90,487	426,269	103,952	74,516	32,483	18,442	12,070	498	-	-	-
10	Not stated	736,905	-	37,677	100,126	391,123	74,386	67,824	31,156	18,208	16,405	-	-	-	-
	Investments, Government obligations:														
11	States and possessions	1,923	-	-	228	1,432	-	263	-	-	-	-	-	-	-
12	United States obligations	23,169	-	28	518	12,847	1,176	3,298	1,652	3,621	29	-	-	-	-
13	Not stated	4,499	-	455	659	2,482	-	121	782	-	-	-	-	-	-
14	Other current assets, including short-term marketable investments	44,913	-	2,137	3,017	22,542	9,605	4,745	1,276	1,089	441	61	-	-	-
15	Loans to stockholders	13,116	-	1,939	1,728	7,398	1,424	573	54	-	-	-	-	-	-
16	Mortgage and real estate loans	54,468	-	113	996	9,534	8,772	4,387	632	303	29,159	572	-	-	-
17	Other investments	242,790	-	4,124	11,875	85,152	34,889	36,699	22,386	20,309	14,059	13,297	-	-	-
18	Depreciable assets	1,149,370	-	48,642	117,275	607,232	141,374	117,051	53,697	41,380	19,642	3,077	-	-	-
19	Less: Accumulated amortization and depreciation	590,377	-	27,039	60,611	308,644	73,850	62,838	29,662	19,832	7,318	583	-	-	-
20	Depletable assets	6,433	-	541	141	3,387	2	1,759	228	68	307	-	-	-	-
21	Less: Accumulated depletion	2,655	-	261	88	1,510	-	667	73	-	56	-	-	-	-
22	Land	131,288	-	2,122	11,047	69,378	15,909	15,564	8,087	6,566	1,606	1,009	-	-	-
23	Intangible assets	2,601	-	136	249	878	499	28	420	260	-	131	-	-	-
24	Less: Accumulated amortization	941	-	53	72	377	176	6	159	74	-	24	-	-	-
25	Other assets	78,014	-	5,893	9,028	37,157	8,399	9,210	4,090	2,559	1,678	-	-	-	-
26	Total liabilities	4,330,998	-	182,223	427,768	2,189,358	548,344	462,759	206,370	157,480	129,541	27,155	-	-	-
27	Accounts payable	668,749	-	52,381	81,252	349,850	73,912	63,028	21,244	16,272	9,473	1,337	-	-	-
28	Deposits and withdrawable shares	6,964	-	455	515	4,660	378	782	173	1	-	-	-	-	-
29	Bonds, notes, mortgages payable maturing in less than one year	451,855	-	19,204	43,594	205,202	53,781	46,402	28,629	23,280	31,763	-	-	-	-
30	Other current liabilities	164,095	-	6,581	16,957	82,805	19,621	22,003	6,865	5,340	3,432	491	-	-	-
31	Loans from stockholders	60,473	-	6,464	12,758	29,820	7,080	3,640	711	-	-	-	-	-	-
32	Bonds, notes, mortgages payable maturing in one year or more	472,965	-	22,062	38,746	221,536	70,213	41,454	19,879	25,444	27,617	6,014	-	-	-
33	Other liabilities	78,426	-	4,980	5,984	30,609	6,768	8,295	3,813	3,373	14,604	-	-	-	-
34	Capital stock, preferred	56,136	-	1,299	5,359	23,542	6,940	12,506	2,247	1,953	1,347	943	-	-	-
35	Capital stock, common	1,071,773	-	82,051	145,685	572,798	110,650	91,093	31,774	22,898	14,414	410	-	-	-
36	Paid-in or capital surplus	126,072	-	10,825	8,446	58,533	14,189	12,997	8,169	2,725	7,414	2,774	-	-	-
37	Surplus reserves	24,571	-	228	452	9,324	7,644	2,588	3,788	222	325	-	-	-	-
38	Earned surplus and undivided profits	1,148,919	-	[1]24,307	68,020	600,679	177,168	157,971	79,078	55,972	19,152	15,186	-	-	-
39	Total compiled receipts	7,967,973	42,540	473,889	916,494	4,202,772	901,003	797,601	313,076	181,983	132,228	6,387	-	-	-
40	Business receipts	7,805,584	40,963	468,363	906,078	4,129,113	879,279	777,578	300,850	170,990	128,239	4,131	-	-	-
	Interest on Government obligations (less amortizable bond premium):														
41	Wholly taxable	607	-	-	1	371	56	99	10	70	-	-	-	-	-
42	Subject to surtax only	23	-	-	1	10	10	-	2	-	-	-	-	-	-
43	Wholly tax-exempt	92	-	-	-	74	-	6	6	6	-	-	-	-	-
44	Other interest	19,782	108	187	535	6,489	3,787	2,976	2,079	1,723	1,507	391	-	-	-
45	Rents	19,980	83	422	1,511	9,674	2,054	2,279	1,426	1,460	245	826	-	-	-
46	Royalties	853	-	-	-	400	-	27	159	267	-	-	-	-	-
47	Net short-term capital gain reduced by net long-term capital loss	163	-	-	-	68	51	39	5	-	-	-	-	-	-
48	Net long-term capital gain reduced by net short-term capital loss	15,664	519	717	1,846	4,786	824	2,627	1,475	2,480	227	163	-	-	-
49	Net gain, sales other than capital assets	1,998	-	18	140	538	1,057	122	2	121	-	-	-	-	-
50	Dividends, domestic corporations	3,152	1	-	16	442	413	656	184	534	63	843	-	-	-
51	Dividends, foreign corporations	11	-	-	-	-	-	-	-	8	3	-	-	-	-
52	Other receipts	100,064	866	4,182	6,366	50,807	13,472	11,192	6,878	4,324	1,944	33	-	-	-

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		(Thousand dollars)													
	RETAIL TRADE: BUILDING MATERIALS, HARDWARE, AND FARM EQUIPMENT—Continued														
53	Total compiled deductions	7,857,102	44,947	485,141	910,570	4,134,676	889,134	777,747	305,270	175,625	128,907	5,085	-	-	-
54	Cost of sales and operations	5,963,166	33,071	336,164	672,057	3,170,432	688,204	600,844	234,196	131,778	93,849	2,571	-	-	-
55	Compensation of officers	284,125	1,165	33,870	43,782	157,596	25,205	15,210	3,898	2,186	1,199	14	-	-	-
56	Rent paid on business property	85,209	907	13,363	17,285	38,794	4,810	5,135	2,128	1,944	602	241	-	-	-
57	Repairs	25,541	120	788	2,704	12,548	4,117	2,895	1,492	463	389	25	-	-	-
58	Bad debts	43,138	83	2,304	4,199	22,064	5,542	4,558	2,142	896	1,341	9	-	-	-
59	Interest paid	49,643	195	1,968	4,360	22,044	6,530	5,521	2,904	2,600	3,243	278	-	-	-
60	Taxes paid	116,636	623	7,863	13,881	61,943	11,873	10,870	4,655	2,819	1,778	331	-	-	-
61	Contributions or gifts	2,401	1	12	153	1,084	366	409	165	101	109	1	-	-	-
62	Amortization	697	19	67	77	273	98	55	41	37	30	-	-	-	-
63	Depreciation	88,624	498	5,258	10,488	46,691	9,614	8,334	3,505	2,691	1,319	226	-	-	-
64	Depletion	1,013	21	21	184	341	-	324	47	75	-	-	-	-	-
65	Advertising	67,451	468	6,319	8,646	34,485	6,176	5,818	2,283	1,533	1,545	178	-	-	-
66	Amounts contributed under pension plans	7,909	3	43	132	3,165	1,573	1,521	671	431	370	-	-	-	-
67	Amounts contributed under other employee benefit plans.	8,554	-	307	752	3,890	1,321	1,319	661	185	119	-	-	-	-
68	Net loss, sales other than capital assets	1,643	186	797	24	173	146	291	22	3	1	-	-	-	-
69	Other deductions	1,111,352	7,587	75,997	131,846	559,153	123,559	114,643	46,460	27,883	23,013	1,211	-	-	-
70	Compiled net profit (less net loss) (39 less 53)	110,871	[2]2,407	[2]11,252	5,924	68,096	11,869	19,854	7,806	6,358	3,321	1,302	-	-	-
71	Net income (less deficit), total (70 less 43)	110,779	[2]2,407	[2]11,252	5,924	68,022	11,869	19,848	7,800	6,352	3,321	1,302	-	-	-
	Returns other than Form 1120-S:														
72	Net income (less deficit) (71 less 79)	93,331	[2]1,456	[2]10,308	4,292	51,786	10,764	19,478	7,800	6,352	3,321	1,302	-	-	-
73	Statutory special deductions, total	10,231	51	1,405	1,579	3,575	501	1,281	338	729	55	717	-	-	-
74	Net operating loss carryforward	7,878	50	1,405	1,579	3,359	229	744	238	274	-	-	-	-	-
75	Dividends received deduction	2,353	1	-	-	216	272	537	100	455	55	717	-	-	-
76	Income subject to tax	155,406	603	3,041	14,166	79,221	17,963	22,277	8,254	6,028	3,268	585	-	-	-
77	Income tax	56,659	175	743	4,252	26,303	7,015	9,975	3,806	2,528	1,607	255	-	-	-
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77)	54,212	[3]2,582	[3]11,995	1,672	41,793	4,854	9,879	4,000	3,830	1,714	1,047	-	-	-
79	Form 1120-S net income (less deficit) (71 less 72)	17,448	[2]951	[2]944	1,632	16,236	1,105	370	-	-	-	-	-	-	-
	Distributions to stockholders:														
80	Cash and assets other than own stock	31,118	1,220	687	3,440	16,971	2,551	2,886	1,055	1,292	748	268	-	-	-
81	Corporation's own stock	3,557	-	10	12	1,714	-	1,313	229	-	279	-	-	-	-
	RETAIL TRADE: OTHER RETAIL STORES														
1	Number of returns, total	51,115	1,701	23,858	12,400	11,975	778	277	76	29	16	4	1	-	-
2	Form 1120-S	7,209	208	3,427	2,263	1,282	25	3	1	-	-	-	-	-	-
		(Thousand dollars)													
3	Total assets	5,575,673	-	581,898	863,029	2,290,494	528,871	398,262	269,864	207,730	251,458	115,743	68,324	-	-
4	Cash	534,281	-	68,040	90,032	221,036	49,907	29,529	18,685	20,391	24,161	8,741	3,759	-	-
5	Notes and accounts receivable	1,363,187	-	93,149	163,657	634,068	165,527	122,944	80,137	38,331	29,255	25,125	10,994	-	-
6	Less: Reserve for bad debts	35,740	-	1,725	3,547	17,440	2,458	3,091	4,373	730	1,615	582	179	-	-
7	Inventories, total	1,908,531	-	251,754	341,051	733,033	124,055	131,953	92,111	77,973	93,157	33,722	29,722	-	-
8	Last-in, first-out	33,793	-	5,874	7,157	17,122	-	2,508	1,132	-	-	-	-	-	-
9	Other than last-in, first-out	1,037,060	-	137,043	173,506	378,666	66,145	68,851	49,641	62,935	50,054	20,497	29,722	-	-
10	Not stated	837,678	-	108,837	160,388	337,245	57,910	60,594	41,338	15,038	43,103	13,225	-	-	-
	Investments, Government obligations:														
11	States and possessions	1,627	-	59	454	711	-	81	240	82	-	-	-	-	-
12	United States obligations	24,914	-	585	1,027	7,041	4,186	4,017	495	588	6,975	-	-	-	-
13	Not stated	3,915	-	768	1,521	530	485	318	293	-	-	-	-	-	-
14	Other current assets, including short-term marketable investments.	101,261	-	8,753	11,389	41,665	8,355	9,246	3,516	8,610	7,407	2,320	-	-	-
15	Loans to stockholders	15,624	-	2,622	3,947	8,274	272	381	128	-	-	-	-	-	-
16	Mortgage and real estate loans	15,353	-	185	3,029	7,838	2,156	297	851	737	260	-	-	-	-
17	Other investments	321,809	-	10,269	25,444	99,769	45,852	28,837	28,774	15,111	36,573	25,353	5,827	-	-
18	Depreciable assets	1,926,553	-	231,170	310,251	801,371	164,722	108,066	72,118	71,869	92,172	44,777	30,037	-	-
19	Less: Accumulated amortization and depreciation	945,651	-	124,138	156,152	388,563	76,665	52,340	34,864	29,330	45,110	24,148	14,341	-	-
20	Depletable assets	4,954	-	909	486	3,032	-	52	463	12	-	-	-	-	-
21	Less: Accumulated depletion	1,887	-	527	221	1,033	-	3	98	5	-	-	-	-	-
22	Land	101,257	-	5,987	14,460	43,481	15,253	8,149	6,654	2,129	4,780	245	119	-	-
23	Intangible assets	14,964	-	2,063	3,147	8,558	499	385	210	102	-	-	-	-	-
24	Less: Accumulated amortization	4,519	-	780	1,594	1,799	165	109	63	9	-	-	-	-	-
25	Other assets	225,240	-	32,755	54,648	88,922	26,890	9,550	4,587	1,869	3,443	190	2,386	-	-

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		(Thousand dollars)													
	RETAIL TRADE: OTHER RETAIL STORES—Continued														
26	Total liabilities	5,575,673	-	581,898	863,029	2,290,494	528,871	398,262	269,864	207,730	251,458	115,743	68,324	-	-
27	Accounts payable	1,113,136	-	149,087	187,963	446,831	88,725	79,186	42,446	36,584	44,512	23,513	14,289	-	-
28	Deposits and withdrawable shares	10,430	-	1,181	659	1,986	1,757	231	4,616	-	-	-	-	-	-
29	Bonds, notes, mortgages payable maturing in less than one year.	425,924	-	62,060	61,913	172,098	48,272	38,820	22,121	4,853	10,609	928	4,250	-	-
30	Other current liabilities	337,871	-	37,503	47,719	132,127	30,596	25,789	16,752	19,597	16,628	8,524	2,636	-	-
31	Loans from stockholders	106,783	-	30,736	26,190	41,776	3,559	1,858	1,246	1,418	-	-	-	-	-
32	Bonds, notes, mortgages payable maturing in one year or more.	603,472	-	61,689	110,913	232,594	46,186	34,528	28,275	33,558	32,985	22,744	-	-	-
33	Other liabilities	226,313	-	22,555	26,282	94,825	15,426	19,821	12,476	11,328	8,127	11,389	4,084	-	-
34	Capital stock, preferred	88,496	-	3,845	5,371	28,226	14,967	6,978	11,444	10,489	1,720	5,456	-	-	-
35	Capital stock, common	1,224,865	-	214,145	244,989	502,553	92,047	62,052	35,643	27,228	23,567	3,140	19,501	-	-
36	Paid-in or capital surplus	205,566	-	15,916	19,838	52,778	13,403	19,005	18,522	10,973	40,627	14,504	-	-	-
37	Surplus reserves	45,363	-	1,940	6,708	19,152	6,666	4,239	3,282	936	1,215	196	1,029	-	-
38	Earned surplus and undivided profits	1,187,454	-	[1]18,759	124,484	565,548	167,267	105,755	73,041	50,766	71,468	25,349	22,535	-	-
39	Total compiled receipts	13,338,958	322,745	1,801,985	2,252,172	5,005,877	1,121,150	837,869	548,033	465,488	505,305	227,109	251,225	-	-
40	Business receipts	13,043,791	280,143	1,785,769	2,223,738	4,898,271	1,090,126	811,159	532,198	458,724	491,039	222,970	249,654	-	-
	Interest on Government obligations (less amortizable bond premium):														
41	Wholly taxable	507	29	-	2	151	60	150	51	5	58	-	1	-	-
42	Subject to surtax only	3	-	-	-	3	-	-	-	-	-	-	-	-	-
43	Wholly tax-exempt	165	3	2	-	-	-	44	17	2	-	97	-	-	-
44	Other interest	34,501	16,734	474	2,130	6,288	3,471	1,363	1,584	793	958	546	160	-	-
45	Rents	37,110	451	3,488	3,083	15,226	3,959	2,991	1,864	730	4,520	707	91	-	-
46	Royalties	1,002	-	124	580	14	175	58	14	17	19	-	1	-	-
47	Net short-term capital gain reduced by net long-term capital loss.	1,144	18	33	431	634	-	8	2	18	-	-	-	-	-
48	Net long-term capital gain reduced by net short-term capital loss.	18,051	658	1,410	2,427	6,563	3,830	792	790	513	944	6	118	-	-
49	Net gain, sales other than capital assets	1,457	86	304	209	636	20	55	147	-	-	-	-	-	-
50	Dividends, domestic corporations	5,900	80	73	150	2,212	233	485	310	296	1,518	117	426	-	-
51	Dividends, foreign corporations	530	-	-	-	-	-	2	8	54	-	-	466	-	-
52	Other receipts	194,797	24,543	10,308	19,422	75,879	19,276	20,762	11,048	4,336	6,249	2,666	308	-	-
53	Total compiled deductions	13,064,346	307,116	1,805,320	2,219,769	4,891,209	1,092,824	815,909	535,317	448,620	490,445	214,946	242,871	-	-
54	Cost of sales and operations	9,084,928	151,667	1,204,690	1,526,624	3,459,732	801,623	582,555	384,152	319,357	337,433	141,565	175,530	-	-
55	Compensation of officers	524,783	3,791	139,648	135,722	196,490	21,317	13,257	6,818	3,803	2,862	584	491	-	-
56	Rent paid on business property	344,534	4,479	69,238	64,987	111,194	25,838	16,543	10,950	11,546	15,530	5,928	8,301	-	-
57	Repairs	46,729	514	4,918	7,306	18,561	4,612	3,086	1,840	1,775	2,339	537	1,241	-	-
58	Bad debts	45,520	2,985	5,054	6,625	17,537	3,902	3,222	3,166	612	1,610	755	52	-	-
59	Interest paid	67,365	15,510	4,576	7,914	21,627	5,450	4,347	2,773	2,349	1,922	631	266	-	-
60	Taxes paid	203,925	6,019	31,358	38,036	72,918	14,781	11,600	10,157	6,031	8,477	3,439	1,109	-	-
61	Contributions or gifts	4,888	756	168	314	1,759	587	462	261	168	275	40	98	-	-
62	Amortization	3,557	83	293	543	1,603	201	149	168	120	353	44	-	-	-
63	Depreciation	167,031	1,590	23,334	28,988	70,533	13,805	9,053	4,936	4,945	5,698	2,123	2,026	-	-
64	Depletion	699	3	64	42	138	-	166	281	5	-	-	-	-	-
65	Advertising	166,616	2,501	18,007	27,099	63,817	14,426	12,366	6,694	6,760	7,756	4,277	2,913	-	-
66	Amounts contributed under pension plans	15,637	27	464	474	6,393	1,192	1,557	1,750	1,664	607	541	968	-	-
67	Amounts contributed under other employee benefit plans.	14,824	76	1,169	1,289	4,898	1,107	1,249	785	689	1,281	1,832	449	-	-
68	Net loss, sales other than capital assets	1,959	327	538	263	324	171	192	33	74	36	1	-	-	-
69	Other deductions	2,371,351	116,788	301,801	373,543	843,685	183,812	156,105	100,553	88,722	104,266	52,649	49,427	-	-
70	Compiled net profit (less net loss) (39 less 53)	274,612	15,629	[2]3,335	32,403	114,668	28,326	21,960	12,716	16,868	14,860	12,163	8,354	-	-
71	Net income (less deficit), total (70 less 43)	274,447	15,626	[2]3,337	32,403	114,668	28,326	21,916	12,699	16,866	14,860	12,066	8,354	-	-
	Returns other than Form 1120-S:														
72	Net income (less deficit) (71 less 79)	241,374	16,716	[2]6,719	21,979	96,159	27,293	21,405	12,395	16,866	14,860	12,066	8,354	-	-
73	Statutory special deductions, total	26,930	859	5,115	5,082	8,667	313	3,199	1,164	341	1,728	99	363	-	-
74	Net operating loss carryforward	22,592	858	5,047	4,997	7,382	141	2,814	821	90	442	-	-	-	-
75	Dividends received deduction	4,155	1	68	85	1,285	172	313	232	251	1,286	99	363	-	-
76	Income subject to tax	312,610	23,423	18,814	36,190	113,348	30,614	20,522	14,090	19,899	15,752	11,967	7,991	-	-
77	Income tax	122,110	11,731	5,220	10,745	37,574	12,164	9,511	6,898	10,087	7,863	6,199	4,118	-	-
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77)	152,502	3,898	[3]8,555	21,658	77,094	16,162	12,449	5,818	6,781	6,997	5,964	4,236	-	-
79	Form 1120-S net income (less deficit) (71 less 72)	33,073	[2]1,090	3,382	10,424	18,509	1,033	511	304	-	-	-	-	-	-
	Distributions to stockholders:														
80	Cash and assets other than own stock	56,624	3,098	6,806	8,476	16,651	2,908	2,728	2,231	3,050	5,143	3,020	2,513	-	-
81	Corporation's own stock	11,134	-	-	-	3,415	436	257	2,698	370	226	1,528	2,204	-	-

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	WHOLESALE AND RETAIL TRADE NOT ALLOCABLE														
1	Number of returns, total	11,292	504	4,093	2,152	3,780	448	214	46	33	15	4	3	-	-
2	Form 1120-S	1,161	24	396	207	480	(4)	(4)	-	-	-	-	-	-	-
		(Thousand dollars)													
3	Total assets	2,685,607	-	83,022	156,812	843,917	297,190	321,244	151,818	231,359	233,941	133,491	232,813	-	-
4	Cash	262,378	-	11,162	18,231	77,333	27,448	30,537	13,385	16,514	34,917	14,996	17,855	-	-
5	Notes and accounts receivable	795,954	-	21,909	49,073	260,216	101,104	91,132	46,859	76,579	74,586	28,269	46,227	-	-
6	Less: Reserve for bad debts	20,660	-	275	677	6,306	1,720	5,751	1,392	1,076	2,749	60	654	-	-
7	Inventories, total	779,269	-	26,327	51,247	265,808	72,710	99,384	38,003	60,826	51,005	24,999	88,960	-	-
8	Last-in, first-out	14,930	-	223	1,597	4,092	1,871	1,088	2,550	1,663	1,846	-	-	-	-
9	Other than last-in, first-out	422,507	-	13,031	33,109	126,877	39,405	62,955	17,345	21,173	26,318	23,525	58,769	-	-
10	Not stated	341,832	-	13,073	16,541	134,839	31,434	35,341	18,108	37,990	22,841	1,474	30,191	-	-
	Investments, Government obligations:														
11	States and possessions	14,027	-	-	-	703	494	181	3,932	5	-	8,712	-	-	-
12	United States obligations	19,016	-	-	764	1,907	543	2,559	1,536	235	6,369	5,103	-	-	-
13	Not stated	3,739	-	-	141	1,038	485	452	-	498	1,125	-	-	-	-
14	Other current assets, including short-term marketable investments.	39,983	-	569	1,949	9,156	7,800	3,328	2,024	3,578	8,659	725	2,195	-	-
15	Loans to stockholders	6,816	-	991	1,593	3,484	625	103	20	-	-	-	-	-	-
16	Mortgage and real estate loans	8,524	-	61	-	2,078	1,608	1,140	356	2,596	91	594	-	-	-
17	Other investments	240,375	-	2,648	4,262	36,449	33,286	30,575	15,431	20,870	24,811	28,415	43,628	-	-
18	Depreciable assets	762,497	-	24,944	42,973	261,436	91,294	103,780	44,948	63,245	51,230	29,885	48,762	-	-
19	Less: Accumulated amortization and depreciation	355,548	-	11,026	21,038	120,016	47,209	52,843	19,834	28,159	24,742	10,141	20,540	-	-
20	Depletable assets	4,084	-	175	21	629	-	569	7	2,569	114	-	-	-	-
21	Less: Accumulated depletion	1,069	-	21	6	165	-	215	1	621	40	-	-	-	-
22	Land	65,553	-	1,065	3,042	27,275	6,636	9,530	4,039	6,750	5,259	1,214	743	-	-
23	Intangible assets	3,638	-	190	357	2,098	10	422	-	447	114	-	-	-	-
24	Less: Accumulated amortization	456	-	27	46	77	10	170	-	120	6	-	-	-	-
25	Other assets	57,487	-	4,330	4,926	20,871	2,086	6,531	2,505	6,623	3,198	780	5,637	-	-
26	Total liabilities	2,685,607	-	83,022	156,812	843,917	297,190	321,244	151,818	231,359	233,941	133,491	232,813	-	-
27	Accounts payable	464,386	-	24,081	36,239	173,144	48,267	44,849	22,998	29,264	38,738	11,967	34,839	-	-
28	Deposits and withdrawable shares	1,910	-	77	422	216	10	231	70	134	-	750	-	-	-
29	Bonds, notes, mortgages payable maturing in less than one year.	210,761	-	9,051	12,938	79,344	25,656	26,209	17,656	24,450	8,430	5,389	1,638	-	-
30	Other current liabilities	177,284	-	4,142	7,928	38,190	16,415	22,255	7,366	12,152	8,259	42,698	17,879	-	-
31	Loans from stockholders	22,944	-	3,109	6,020	10,022	1,120	2,291	52	137	193	-	-	-	-
32	Bonds, notes, mortgages payable maturing in one year or more.	315,849	-	12,448	13,017	85,630	33,582	32,612	10,992	20,324	27,143	30,963	49,138	-	-
33	Other liabilities	145,274	-	3,083	4,939	30,261	40,719	17,820	18,224	17,639	4,945	3,574	4,070	-	-
34	Capital stock, preferred	42,213	-	1,307	1,772	9,911	5,266	9,719	3,525	4,538	2,688	2,352	1,135	-	-
35	Capital stock, common	472,660	-	35,333	44,452	194,505	45,294	55,225	23,314	36,719	21,173	1,728	14,917	-	-
36	Paid-in or capital surplus	190,089	-	1,111	6,783	25,986	4,922	7,052	4,527	12,486	31,470	16,308	79,444	-	-
37	Surplus reserves	36,967	-	558	3,595	9,264	978	2,854	544	6,098	11,092	914	1,070	-	-
38	Earned surplus and undivided profits	605,270	-	[2]11,278	18,707	187,444	74,961	100,127	42,550	67,418	79,810	16,848	28,683	-	-
39	Total compiled receipts	5,895,488	55,182	244,145	458,757	2,372,217	683,157	686,014	290,140	427,275	329,371	159,458	189,772	-	-
40	Business receipts	5,774,142	54,388	240,091	452,121	2,336,662	670,293	667,109	282,268	419,678	315,064	155,203	181,265	-	-
	Interest on Government obligations (less amortizable bond premium):														
41	Wholly taxable	582	-	8	-	116	20	127	101	10	78	103	19	-	-
42	Subject to surtax only	29	-	-	-	29	-	-	-	-	-	-	-	-	-
43	Wholly tax-exempt	502	-	58	-	20	84	23	41	1	4	271	-	-	-
44	Other interest	9,679	12	88	326	2,802	1,051	1,071	822	1,443	1,381	477	206	-	-
45	Rents	22,716	58	568	2,259	9,678	2,390	2,267	1,479	1,671	1,810	496	40	-	-
46	Royalties	529	-	-	227	19	-	35	10	15	127	17	79	-	-
47	Net short-term capital gain reduced by net long-term capital loss.	199	7	-	1	-	10	1	168	12	-	-	-	-	-
48	Net long-term capital gain reduced by net short-term capital loss.	16,689	3	284	463	1,266	741	3,447	971	762	7,810	933	9	-	-
49	Net gain, sales other than capital assets	624	24	8	62	240	-	19	3	161	107	-	-	-	-
50	Dividends, domestic corporations	4,551	-	1	41	1,340	263	428	376	611	101	475	915	-	-
51	Dividends, foreign corporations	216	-	-	-	-	-	-	-	-	-	9	207	-	-
52	Other receipts	65,030	690	3,039	3,257	20,045	8,305	11,487	3,901	2,911	2,889	1,474	7,032	-	-

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		(Thousand dollars)													
	WHOLESALE AND RETAIL TRADE NOT ALLOCABLE—Continued														
53	Total compiled deductions	5,769,729	57,303	247,359	455,274	2,322,641	673,929	669,457	283,138	411,760	312,198	152,396	184,274	-	-
54	Cost of sales and operations	4,386,085	44,988	174,488	337,267	1,796,047	505,827	516,587	220,026	321,643	227,690	110,030	131,492	-	-
55	Compensation of officers	140,491	1,286	13,564	22,611	66,738	16,031	10,746	2,817	3,569	1,964	415	750	-	-
56	Rent paid on business property	75,589	905	5,643	9,482	29,203	6,622	7,221	3,504	4,129	3,314	2,037	3,529	-	-
57	Repairs	21,440	94	547	1,381	9,731	2,686	2,321	867	1,287	1,829	418	279	-	-
58	Bad debts	19,392	99	949	2,191	7,020	3,151	2,083	971	1,030	1,189	75	634	-	-
59	Interest paid	27,232	237	678	1,144	8,949	3,284	3,014	1,380	2,064	2,080	2,140	2,262	-	-
60	Taxes paid	97,758	449	2,675	5,394	32,318	14,835	10,276	3,252	7,970	16,577	2,115	1,897	-	-
61	Contributions or gifts	1,651	6	38	58	534	122	327	129	243	125	15	54	-	-
62	Amortization	890	3	41	90	308	64	105	16	74	1	188	-	-	-
63	Depreciation	66,589	291	2,982	4,741	27,779	7,539	6,986	3,301	5,249	4,147	1,594	1,980	-	-
64	Depletion	836	-	-	124	261	-	79	6	321	45	-	-	-	-
65	Advertising	68,017	346	3,034	5,560	21,436	8,051	6,917	2,907	3,797	6,119	5,565	4,285	-	-
66	Amounts contributed under pension plans	8,132	13	42	124	1,850	977	1,131	826	884	839	135	1,311	-	-
67	Amounts contributed under other employee benefit plans.	6,722	39	153	180	2,065	1,248	693	310	626	827	253	328	-	-
68	Net loss, sales other than capital assets	1,737	22	313	125	841	123	96	47	51	35	84	-	-	-
69	Other deductions	847,168	8,525	42,212	64,802	317,561	103,369	100,875	42,779	58,823	45,417	27,332	35,473	-	-
70	Compiled net profit (less net loss) (39 less 53)	125,759	[2]2,121	[3]3,214	3,483	49,576	9,228	16,557	7,002	15,515	17,173	7,062	5,498	-	-
71	Net income (less deficit), total (70 less 43)	125,257	[2]2,121	[3]3,272	3,483	49,556	9,144	16,534	6,961	15,514	17,169	6,791	5,498	-	-
	Returns other than Form 1120-S:														
72	Net income (less deficit) (71 less 79)	113,610	[2]2,250	[3]3,980	2,713	43,744	7,680	13,770	6,961	15,514	17,169	6,791	5,498	-	-
73	Statutory special deductions, total	11,013	-	1,441	608	2,830	632	883	1,214	1,145	400	1,082	778	-	-
74	Net operating loss carryforward	7,209	-	1,441	608	1,695	408	524	894	647	314	678	-	-	-
75	Dividends received deduction	3,804	-	-	-	1,135	224	359	320	498	86	404	778	-	-
76	Income subject to tax	141,813	355	2,324	7,465	53,118	10,303	15,612	6,794	15,674	17,887	5,709	6,572	-	-
77	Income tax	59,901	125	647	2,129	21,254	4,195	7,168	3,153	7,881	7,129	2,815	3,405	-	-
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77).	65,858	[3]2,246	[3]3,861	1,354	28,322	5,033	9,389	3,849	7,634	10,044	4,247	2,093	-	-
79	Form 1120-S net income (less deficit) (71 less 72)	11,647	129	708	770	5,812	(4)	(4)	-	-	-	-	-	-	-
	Distributions to stockholders:														
80	Cash and assets other than own stock	33,328	199	966	1,332	12,342	2,068	4,453	1,102	2,487	950	337	7,092	-	-
81	Corporation's own stock	5,578	1,386	-	-	1,670	562	318	-	600	-	1,042	-	-	-
	TOTAL FINANCE, INSURANCE, AND REAL ESTATE														
1	Number of returns, total	340,210	13,352	112,092	58,104	105,409	18,541	13,198	7,370	5,193	3,985	1,436	729	483	318
2	Form 1120-S	12,135	495	6,184	2,356	2,786	220	81	9	3	1	-	-	-	-
		(Thousand dollars)													
3	Total assets	699,887,834	-	2,465,098	4,143,544	23,493,635	12,909,257	20,814,175	26,090,929	36,400,894	61,644,501	49,947,018	50,740,440	74,531,407	336,706,936
4	Cash	68,379,755	-	317,979	363,431	1,592,079	806,323	1,813,696	2,902,446	4,167,225	6,286,718	4,396,002	4,320,034	6,718,153	34,695,669
5	Notes and accounts receivable	167,543,957	-	472,062	705,391	4,867,836	3,158,022	5,546,625	7,877,156	10,769,752	15,025,980	11,041,258	10,623,990	15,912,802	81,543,083
6	Less: Reserve for bad debts	3,742,712	-	20,765	10,613	118,148	70,127	102,816	120,570	236,444	408,692	349,252	353,769	467,847	1,483,669
7	Inventories, total	176,352	-	3,353	10,102	47,405	16,582	33,915	17,786	9,515	13,520	1,884	5,932	518	15,840
8	Last-in, first-out	3,260	-	3	-	666	228	1,495	244	131	-	-	493	-	-
9	Other than last-in, first-out	84,299	-	2,476	5,824	21,268	7,927	12,268	7,314	3,419	8,134	1,549	5,042	-	9,078
10	Not stated	88,793	-	874	4,278	25,471	8,427	20,152	10,228	5,965	5,386	335	397	518	6,762
	Investments, Government obligations:														
11	States and possessions	32,863,584	-	770	4,654	64,535	115,415	427,568	1,008,434	1,841,943	3,135,240	2,474,315	2,847,849	3,951,607	16,991,254
12	United States obligations	91,901,198	-	11,918	21,493	241,460	394,036	2,067,328	4,101,184	6,295,492	10,416,058	8,036,982	7,813,636	10,879,540	41,622,071
13	Not stated	1,192,195	-	3,835	6,244	48,633	52,311	140,726	264,188	196,766	144,061	85,372	34,573	73,545	141,941
14	Other current assets, including short-term marketable investments.	2,551,716	-	44,739	69,762	401,161	216,514	259,790	261,560	147,401	162,938	266,959	128,395	100,109	492,388
15	Loans to stockholders	461,839	-	23,945	33,109	100,498	25,250	46,801	51,794	37,753	42,168	34,570	63,564	2,387	-
16	Mortgage and real estate loans	141,572,318	-	60,849	104,343	733,757	460,430	1,514,276	2,831,119	6,205,641	15,616,153	15,134,450	15,211,350	18,695,226	65,004,724
17	Other investments	133,621,711	-	216,831	403,068	2,827,804	1,705,442	2,762,917	2,694,942	3,500,154	7,053,517	6,038,780	7,043,153	14,731,685	84,643,418
18	Depreciable assets	45,251,464	-	1,209,215	2,191,422	11,603,716	5,444,017	5,633,585	3,696,329	2,855,641	3,387,079	1,785,159	2,043,366	1,893,836	3,508,099
19	Less: Accumulated amortization and depreciation.	11,569,422	-	455,712	763,106	3,638,062	1,619,611	1,487,538	871,263	630,718	741,252	370,446	316,332	326,636	348,746
20	Depletable assets	1,875,041	-	14,297	13,492	168,479	91,203	169,159	151,254	198,860	227,111	255,136	238,466	343,067	4,517
21	Less: Accumulated depletion	486,194	-	4,416	6,689	98,254	23,055	59,961	61,993	64,712	60,841	44,822	13,050	48,211	190
22	Land	11,287,716	-	437,259	819,465	3,859,570	1,696,203	1,461,160	784,759	671,254	555,013	269,748	185,904	349,727	197,654
23	Intangible assets	214,209	-	38,585	9,423	46,963	20,517	36,556	21,667	9,247	15,117	11,420	1,241	1,484	1,989
24	Less: Accumulated amortization	77,652	-	32,037	3,293	15,738	3,028	10,366	4,020	1,960	2,700	3,374	199	654	283
25	Other assets	16,870,759	-	122,391	171,846	759,941	422,813	560,754	484,157	428,084	777,313	882,877	862,337	1,721,069	9,677,177

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		(Thousand dollars)													
	TOTAL FINANCE, INSURANCE, AND REAL ESTATE—Continued														
26	Total liabilities	699,887,834	-	2,465,098	4,143,544	23,493,635	12,909,257	20,814,175	26,090,929	36,400,894	61,644,501	49,947,018	50,740,440	74,531,407	336,706,936
27	Accounts payable	12,373,670	-	269,275	321,661	1,645,148	905,019	1,431,128	1,658,267	861,592	876,656	629,333	252,292	468,930	3,054,369
28	Deposits and withdrawable shares	352,818,424	-	8,169	21,435	272,065	737,460	5,467,576	12,650,942	23,305,402	42,684,313	33,944,782	32,464,483	43,495,618	157,766,179
29	Bonds, notes, mortgages payable maturing in less than one year.	20,965,046	-	268,441	411,818	2,809,343	1,690,625	2,009,306	1,638,409	1,618,376	1,751,207	1,270,880	1,115,509	1,365,832	5,015,300
30	Other current liabilities	4,496,220	-	98,355	141,628	671,961	295,485	388,895	346,260	250,564	337,351	215,840	218,296	280,485	1,251,100
31	Loans from stockholders	2,541,956	-	135,863	156,779	588,756	213,740	176,000	116,929	78,386	118,646	52,425	47,687	-	856,745
32	Bonds, notes, mortgages payable maturing in one year or more.	46,794,899	-	594,426	1,207,203	7,751,648	4,432,587	5,047,555	3,537,652	3,000,876	3,580,539	2,266,113	2,954,244	3,308,536	9,113,520
33	Other liabilities	151,913,364	-	122,629	203,870	1,094,311	748,001	1,209,192	1,245,192	1,759,264	3,823,564	4,617,676	6,157,064	11,602,907	119,329,694
34	Capital stock, preferred	2,150,578	-	26,183	33,177	275,109	185,549	259,851	173,824	177,973	259,468	142,579	148,547	146,001	322,317
35	Capital stock, common	24,734,555	-	903,411	976,926	3,933,047	1,629,054	1,925,764	1,480,705	1,501,677	1,813,375	1,097,637	1,430,831	1,923,441	6,118,687
36	Paid-in or capital surplus	28,614,826	-	123,389	157,265	973,078	654,726	1,058,776	1,008,687	1,244,580	2,096,757	1,845,081	1,933,343	5,642,625	11,876,519
37	Surplus reserves	12,718,919	-	10,950	24,913	160,633	146,605	272,366	400,627	584,754	1,346,424	1,281,670	1,284,093	1,609,293	5,596,591
38	Earned surplus and undivided profits	39,765,377	-	[1]95,993	486,869	3,318,536	1,270,406	1,567,766	1,833,435	2,017,450	2,956,201	2,583,002	2,734,051	4,687,739	16,405,915
39	Total compiled receipts	75,584,053	636,439	1,294,464	1,161,396	4,908,166	2,134,252	2,739,875	2,517,692	2,908,227	4,859,210	4,286,490	4,350,743	7,417,598	36,369,501
40	Business receipts	43,215,510	275,286	983,879	850,297	3,076,744	1,287,108	1,520,222	1,238,822	1,244,227	2,025,242	2,000,962	1,969,332	4,065,758	22,677,631
	Interest on Government obligations (less amortizable bond premium):														
41	Wholly taxable	2,615,093	35,246	900	794	9,328	12,752	68,473	133,025	189,584	313,781	229,533	217,989	314,724	1,088,964
42	Subject to surtax only	45,365	131	42	23	395	1,252	1,036	1,155	2,036	3,373	2,496	2,285	3,905	27,236
43	Wholly tax-exempt	1,069,007	4,110	348	330	3,394	6,828	15,248	31,466	62,158	115,241	107,228	86,466	118,194	517,996
44	Other interest	19,255,104	188,191	20,697	28,633	399,816	251,625	416,989	618,527	995,267	1,802,377	1,498,633	1,495,735	1,985,229	9,553,385
45	Rents	2,059,867	14,950	70,187	95,158	519,489	199,075	194,178	98,315	73,892	99,297	56,652	76,052	81,696	480,926
46	Royalties	321,769	4,544	26,541	9,750	35,760	23,880	33,217	27,390	35,012	34,072	23,978	17,631	36,694	13,300
47	Net short-term capital gain reduced by net long-term capital loss.	48,551	702	1,659	3,537	4,261	3,585	4,119	2,793	2,246	4,656	4,449	2,894	4,396	9,254
48	Net long-term capital gain reduced by net short-term capital loss.	2,230,887	22,670	36,744	26,056	154,373	67,696	104,248	93,373	93,304	193,112	157,236	170,029	394,814	717,232
49	Net gain, sales other than capital assets	1,663,068	24,353	105,099	104,549	486,281	151,714	210,365	107,312	69,683	53,574	50,475	25,799	48,686	225,178
50	Dividends, domestic corporations	1,706,753	16,533	4,332	5,320	44,768	37,178	67,501	77,323	76,156	144,885	96,775	225,909	268,840	641,233
51	Dividends, foreign corporations	83,011	3,070	116	119	1,738	247	1,105	4,303	10,419	4,526	19,881	3,244	13,626	20,617
52	Other receipts	1,270,068	46,653	43,920	36,830	171,819	91,312	103,174	83,888	54,243	65,074	38,192	57,378	81,036	396,549
53	Total compiled deductions	65,532,937	565,827	1,229,003	1,035,654	4,216,428	1,874,961	2,423,766	2,134,657	2,462,224	4,135,316	3,707,652	3,650,233	6,284,868	31,812,348
54	Cost of sales and operations	18,057,618	76,631	108,250	76,603	189,060	97,939	203,590	202,041	282,280	662,974	778,635	780,126	1,889,437	12,710,052
55	Compensation of officers	2,558,126	22,417	180,612	149,028	441,166	139,104	194,985	178,391	182,687	232,753	158,411	125,789	160,887	391,896
56	Rent paid on business property	991,081	16,685	80,827	35,429	155,842	54,762	59,972	42,917	44,859	50,272	35,105	43,365	65,532	305,514
57	Repairs	374,315	4,216	22,281	28,000	109,403	42,613	37,862	23,870	18,717	20,319	14,945	11,643	10,861	29,585
58	Bad debts	1,645,308	13,914	10,844	9,422	80,344	43,770	50,963	59,014	102,814	202,947	181,279	186,818	204,719	498,460
59	Interest paid	9,017,246	129,186	49,100	82,076	521,008	301,527	403,238	420,690	603,833	1,093,792	908,447	897,174	1,015,498	2,591,677
60	Taxes paid	2,700,119	29,490	78,707	103,919	457,615	199,747	194,257	132,383	119,486	155,704	120,525	116,718	183,046	808,522
61	Contributions or gifts	83,749	507	604	857	5,692	2,625	3,724	4,371	4,606	7,214	4,960	4,189	9,503	34,897
62	Amortization	29,137	780	1,401	1,316	5,838	4,040	4,687	3,736	1,723	1,670	928	449	1,000	1,569
63	Depreciation	2,140,516	22,679	72,517	100,464	514,028	224,003	224,570	152,078	123,223	139,634	96,807	83,392	81,961	305,160
64	Depletion	234,663	3,700	1,512	2,435	12,823	8,852	23,825	34,652	23,651	48,703	13,999	14,184	38,166	8,161
65	Advertising	646,347	5,702	37,483	20,112	76,978	27,966	34,590	29,320	38,326	59,556	50,132	46,079	54,393	165,710
66	Amounts contributed under pension plans	459,469	4,252	1,466	1,742	11,670	7,274	10,459	14,399	16,185	30,533	30,241	28,519	47,796	254,933
67	Amounts contributed under other employee benefit plans.	246,970	1,385	1,462	1,037	6,455	3,117	5,943	5,838	7,024	15,998	10,826	11,087	25,581	151,217
68	Net loss, sales other than capital assets	174,546	5,623	11,597	4,644	16,512	2,862	6,830	4,975	5,073	10,620	14,005	12,011	22,730	57,064
69	Other deductions	26,173,727	228,660	570,340	418,570	1,611,994	714,760	964,271	825,982	887,737	1,402,627	1,288,407	1,288,690	2,473,758	13,497,931
70	Compiled net profit (less net loss) (39 less 53)	10,051,116	70,612	65,461	125,742	691,738	259,291	316,109	383,035	446,003	723,894	578,838	700,510	1,132,730	4,557,153
71	Net income (less deficit), total (70 less 43)	8,982,109	66,502	65,113	125,412	688,344	252,463	300,861	351,569	383,845	608,653	471,610	614,044	1,014,536	4,039,157
	Returns other than Form 1120-S:														
72	Net income (less deficit) (71 less 79)	8,900,564	65,142	45,403	114,970	644,835	248,691	298,597	351,821	383,387	608,371	471,610	614,044	1,014,536	4,039,157
73	Statutory special deductions, total	1,261,720	28,857	25,795	18,599	89,480	50,656	81,756	82,103	76,046	129,174	80,955	157,310	127,905	313,084
74	Net operating loss carryforward	348,207	15,525	22,637	14,758	54,673	21,236	27,537	20,157	16,032	25,402	21,562	10,170	37,300	61,218
75	Dividends received deduction	913,233	13,333	3,158	3,843	34,769	29,400	54,081	61,882	60,014	103,772	59,393	147,140	90,596	251,852
76	Income subject to tax	8,874,657	86,332	113,829	158,978	812,088	327,591	414,270	414,902	444,277	596,011	519,857	686,510	562,153	3,737,859
77	Income tax	3,137,618	34,690	30,203	45,984	246,117	108,890	128,088	132,904	146,418	193,538	154,659	155,120	223,310	1,537,697
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77)	6,913,498	35,922	35,258	79,758	445,621	150,401	188,021	250,131	299,585	530,356	424,179	545,390	909,420	3,019,456
79	Form 1120-S net income (less deficit) (71 less 72)	81,545	1,360	19,710	10,442	43,509	3,772	2,264	[2]252	458	282	-	-	-	-
	Distributions to stockholders:														
80	Cash and assets other than own stock	3,617,719	97,173	69,400	64,102	189,251	78,372	107,468	136,682	143,325	264,610	195,307	331,062	494,975	1,445,992
81	Corporation's own stock	474,173	6,691	1,741	1,112	31,595	11,540	14,493	13,876	21,133	38,425	28,466	42,473	94,340	168,288

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	FINANCE, INSURANCE, AND REAL ESTATE: BANKING														
1	Number of returns, total	14,901	170	602	125	339	813	3,219	3,444	2,764	2,026	657	321	239	182
2	Form 1120-S	127	(4)	104	(4)	-	-	2	-	-	-	-	-	-	-
		(Thousand dollars)													
3	Total assets	320,897,142	-	12,436	9,093	109,461	652,502	5,510,776	12,401,309	19,410,656	31,083,197	23,049,169	22,467,098	37,032,742	169,158,703
4	Cash	55,418,600	-	8,407	4,780	31,410	134,100	982,730	2,155,241	3,244,926	4,785,077	3,243,273	3,268,266	5,636,907	31,923,483
5	Notes and accounts receivable	122,297,863	-	1,223	658	28,271	233,377	2,139,686	4,665,435	7,542,872	11,949,620	8,396,318	7,861,944	12,568,187	66,910,272
6	Less: Reserve for bad debts	2,185,521	-	-	4	430	1,246	18,926	52,883	115,733	215,132	181,041	188,363	325,411	1,086,352
7	Inventories, total	43	-	-	-	-	-	-	-	-	43	-	-	-	-
8	Last-in, first-out	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Other than last-in, first-out	43	-	-	-	-	-	-	-	-	43	-	-	-	-
10	Not stated	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Investments, Government obligations:														
11	States and possessions	19,292,393	-	-	-	6,464	35,591	263,573	790,892	1,477,943	2,323,058	1,536,279	1,453,494	2,028,662	9,376,437
12	United States obligations	71,954,413	-	62	-	12,467	176,238	1,604,589	3,476,263	5,374,581	8,574,811	6,174,169	5,837,844	7,964,001	32,759,388
13	Not stated	645,390	-	496	-	2,821	13,062	93,444	207,160	138,813	105,679	38,267	-	45,648	-
14	Other current assets, including short-term marketable investments.	475,241	-	150	26	1,234	3,919	13,526	41,738	37,776	35,197	28,738	31,233	57,336	224,368
15	Loans to stockholders	27,140	-	259	104	1,356	3,744	4,438	9,082	1,031	6,807	208	-	111	-
16	Mortgage and real estate loans	34,474,623	-	-	-	9,015	21,919	118,949	365,910	681,591	1,930,877	2,506,441	2,956,901	6,843,205	19,039,815
17	Other investments	11,641,153	-	76	1,992	6,434	21,169	230,929	529,495	729,317	1,079,708	865,996	884,976	1,587,517	5,703,544
18	Depreciable assets	4,066,510	-	2,701	1,068	4,052	6,163	60,786	168,851	286,304	489,998	345,013	304,149	464,950	1,932,475
19	Less: Accumulated amortization and depreciation	673,749	-	1,598	644	706	1,313	10,075	30,325	52,323	93,080	67,958	48,025	94,841	272,861
20	Depletable assets	4,497	-	-	62	6	2	313	418	384	715	-	198	-	2,399
21	Less: Accumulated depletion	780	-	-	-	-	-	19	161	141	178	-	91	-	190
22	Land	265,049	-	16	-	985	630	2,673	9,434	17,724	35,221	31,726	21,338	45,708	99,594
23	Intangible assets	1,531	-	-	2	106	58	147	173	219	281	-	253	105	187
24	Less: Accumulated amortization	498	-	-	1	20	-	37	42	85	66	-	60	59	128
25	Other assets	3,193,244	-	644	1,050	5,996	5,089	24,050	64,628	45,457	74,561	131,740	83,041	210,716	2,546,272
26	Total liabilities	320,897,142	-	12,436	9,093	109,461	652,502	5,510,776	12,401,309	19,410,656	31,083,197	23,049,169	22,467,098	37,032,742	169,158,703
27	Accounts payable	2,619,102	-	3,870	326	5,571	70,822	566,139	1,081,956	360,129	286,154	115,635	54,667	12,865	60,968
28	Deposits and withdrawable shares	282,890,513	-	5	1,364	41,254	460,730	4,199,920	9,882,958	17,126,714	27,686,252	20,527,190	20,107,265	33,228,401	149,628,460
29	Bonds, notes, mortgages payable maturing in less than one year.	932,794	-	1,222	1,250	4,360	3,812	5,552	23,226	17,569	31,863	8,644	922	61,107	773,267
30	Other current liabilities	1,004,066	-	614	133	6,076	5,051	40,290	61,903	43,784	92,924	59,319	53,961	100,157	539,854
31	Loans from stockholders	13,468	-	678	441	-	-	2,412	7,028	-	999	-	1,815	-	95
32	Bonds, notes, mortgages payable maturing in one year or more.	467,220	-	1,386	205	1,132	2,675	17,604	29,262	11,526	48,080	29,175	33,496	35,501	257,178
33	Other liabilities	5,594,201	-	10	627	10,184	15,016	67,963	126,776	155,504	373,170	451,764	394,947	631,447	3,366,793
34	Capital stock, preferred	32,350	-	83	-	30	689	1,046	1,595	2,199	3,191	3,093	3,165	16,259	1,000
35	Capital stock, common	6,377,864	-	3,794	6,071	16,388	28,755	170,373	324,877	453,674	674,610	455,869	431,777	632,519	3,179,157
36	Paid-in or capital surplus	8,770,069	-	2,183	[1]3,357	12,582	12,312	103,857	215,025	418,297	694,478	513,994	473,764	875,237	5,451,697
37	Surplus reserves	2,369,499	-	9	-	6,258	7,122	57,027	119,456	125,230	236,279	211,529	248,619	280,748	1,071,222
38	Earned surplus and undivided profits	9,825,996	-	[1]1,418	2,033	5,626	45,518	278,593	527,247	696,030	955,197	672,957	662,700	1,152,501	4,829,012
39	Total compiled receipts	13,835,355	183,617	9,284	7,892	21,720	33,005	244,038	535,828	847,930	1,410,911	1,026,230	984,048	1,626,383	6,904,469
40	Business receipts	1,870,806	23,076	8,828	7,837	12,426	11,084	32,429	65,231	97,237	176,228	124,474	113,099	190,751	1,008,106
	Interest on Government obligations (less amortizable bond premium):														
41	Wholly taxable	2,019,151	32,392	5	-	832	4,625	52,031	111,870	162,212	254,106	175,015	162,492	222,766	840,805
42	Subject to surtax only	38,214	104	-	-	86	626	580	595	1,167	1,545	1,834	1,752	2,870	27,055
43	Wholly tax-exempt	574,355	2,460	-	-	666	862	7,704	23,812	49,674	89,577	42,612	39,641	56,927	260,420
44	Other interest	8,408,428	113,895	50	-	3,494	14,612	141,433	312,341	501,903	811,223	612,169	587,410	1,045,619	4,264,279
45	Rents	182,800	950	313	26	62	454	2,112	4,849	6,935	14,486	13,870	15,892	22,622	100,229
46	Royalties	3,081	96	-	-	-	-	95	167	445	380	125	372	312	1,089
47	Net short-term capital gain reduced by net long-term capital loss.	10,318	321	-	-	-	-	51	146	267	683	675	660	956	6,559
48	Net long-term capital gain reduced by net short-term capital loss.	527,826	3,164	68	-	434	130	1,808	8,024	20,528	44,229	40,548	47,382	59,329	302,182
49	Net gain, sales other than capital assets	10,783	35	-	-	10	-	78	99	130	412	135	466	580	8,838
50	Dividends, domestic corporations	74,720	921	12	-	78	74	955	1,249	1,873	7,599	9,261	8,949	12,419	31,330
51	Dividends, foreign corporations	2,269	1	-	-	-	-	14	-	1	1,104	4	5	15	1,125
52	Other receipts	112,604	6,202	8	29	3,632	538	4,748	7,445	5,558	9,339	5,508	5,928	11,217	52,452

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		(Thousand dollars)													
	FINANCE, INSURANCE, AND REAL ESTATE: BANKING--Continued														
53	Total compiled deductions	10,335,075	150,889	9,605	7,244	21,790	25,803	186,183	409,985	643,927	1,080,140	810,976	770,348	1,289,336	4,928,849
54	Cost of sales and operations	11,347	-	-	3,037	126	-	2	35	-	1,248	2,326	2,136	1,266	1,171
55	Compensation of officers	977,645	9,450	1,985	794	3,426	9,172	50,446	87,753	107,919	140,180	84,063	73,421	102,821	306,215
56	Rent paid on business property	197,239	4,050	1,058	439	662	372	1,231	3,378	6,224	14,920	11,818	11,998	22,605	118,484
57	Repairs	64,214	306	104	25	138	280	1,711	3,839	5,732	8,862	5,556	5,403	6,855	25,403
58	Bad debts	555,183	584	146	27	2,744	1,271	6,949	16,619	27,687	48,594	40,237	38,461	79,036	292,828
59	Interest paid	3,482,345	77,620	57	72	1,212	4,430	42,701	108,761	187,992	338,446	292,920	288,745	489,792	1,649,597
60	Taxes paid	454,413	5,975	188	342	527	1,113	8,123	17,737	27,860	44,218	31,058	30,292	50,298	236,682
61	Contributions or gifts	44,526	195	-	-	38	32	263	957	1,951	3,766	3,008	2,915	4,266	27,135
62	Amortization	1,877	35	-	6	-	-	123	337	177	237	142	50	35	735
63	Depreciation	303,148	1,611	251	126	561	690	6,498	16,649	27,072	42,581	27,311	23,030	32,924	123,844
64	Depletion	1,000	26	-	-	-	-	45	71	191	117	29	29	28	464
65	Advertising	194,225	868	116	31	322	369	3,509	8,871	15,324	25,200	17,619	14,818	23,199	83,979
66	Amounts contributed under pension plans	240,794	3,432	6	-	165	78	815	4,001	8,476	18,471	15,360	16,014	25,975	148,001
67	Amounts contributed under other employee benefit plans.	54,957	608	1	-	51	58	566	1,452	2,669	4,982	3,714	3,622	6,693	30,541
68	Net loss, sales other than capital assets	111,304	552	-	-	281	42	493	1,473	3,393	9,210	11,245	11,242	16,806	56,567
69	Other deductions	3,640,858	45,577	5,693	2,345	11,537	7,896	62,708	138,052	221,260	379,108	264,570	248,172	426,737	1,827,203
70	Compiled net profit (less net loss) (39 less 53)	3,500,280	32,728	[2]321	648	[2]70	7,202	57,855	125,843	204,003	330,771	215,254	213,700	337,047	1,975,620
71	Net income (less deficit), total (70 less 43)	2,925,925	30,268	[2]321	648	[2]736	6,340	50,151	102,031	154,329	241,194	172,642	174,059	280,120	1,715,200
	Returns other than Form 1120-S:														
72	Net income (less deficit) (71 less 79)	2,925,741	30,191	[2]311	614	[2]736	6,340	50,068	102,031	154,329	241,194	172,642	174,059	280,120	1,715,200
73	Statutory special deductions, total	97,545	816	66	4	59	331	1,092	1,699	2,145	8,169	10,122	10,775	17,664	44,603
74	Net operating loss carryforward	35,292	33	56	4	1	270	331	678	645	1,871	2,514	3,502	7,283	18,104
75	Dividends received deduction	62,252	783	10	-	58	61	761	1,021	1,500	6,298	7,608	7,273	10,381	26,498
76	Income subject to tax	2,860,041	35,169	174	755	2,198	6,168	51,232	103,152	153,788	236,310	166,241	164,250	264,348	1,676,256
77	Income tax	1,293,210	17,096	52	228	[2]744	1,892	15,908	36,243	61,092	102,364	74,599	74,041	122,371	786,580
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77).	2,207,070	15,632	[3]373	420	[3]814	5,310	41,947	89,600	142,911	228,407	140,655	139,659	214,676	1,189,040
79	Form 1120-S net income (less deficit) (71 less 72)	184	(4)	[2]10	(4)	-	-	83	-	-	-	-	-	-	-
	Distributions to stockholders:														
80	Cash and assets other than own stock	885,439	7,656	203	35	167	1,607	15,212	30,814	46,431	75,591	46,977	47,043	80,127	533,576
81	Corporation's own stock	166,132	5,000	116	-	291	303	2,578	7,891	11,425	18,330	14,896	17,249	22,338	65,715
	FINANCE, INSURANCE, AND REAL ESTATE: CREDIT AGENCIES OTHER THAN BANKS														
1	Number of returns, total	48,866	2,446	14,188	5,722	14,417	4,096	2,714	1,654	1,415	1,325	508	243	99	39
2	Form 1120-S	976	102	488	144	198	(4)	18	3	1	1	-	-	-	-
		(Thousand dollars)													
3	Total assets	123,063,637	-	284,500	409,176	3,613,042	2,851,986	4,328,757	5,870,398	9,985,962	20,693,980	17,604,389	16,813,591	14,792,228	25,815,628
4	Cash	5,545,588	-	49,121	47,886	223,799	163,832	249,551	328,304	561,333	1,041,716	768,912	729,637	530,490	851,007
5	Notes and accounts receivable	35,696,210	-	142,374	203,344	2,473,285	1,920,116	2,291,962	2,484,235	2,698,823	2,601,569	2,369,962	2,572,229	2,824,998	13,113,313
6	Less: Reserve for bad debts	1,421,112	-	14,034	4,229	78,636	50,699	70,692	59,760	109,678	192,074	166,967	151,343	134,204	388,796
7	Inventories, total	37,879	-	119	1,025	3,490	4,805	7,755	5,109	395	5,419	677	7	-	9,078
8	Last-in, first-out	54	-	-	-	-	29	23	2	-	-	-	-	-	-
9	Other than last-in, first-out	23,580	-	37	955	794	33	4,441	3,292	17	4,256	677	-	-	9,078
10	Not stated	14,245	-	82	70	2,696	4,743	3,291	1,815	378	1,163	-	7	-	-
	Investments, Government obligations:														
11	States and possessions	187,142	-	255	82	10,451	4,720	11,788	11,040	12,491	26,149	21,385	35,840	31,267	21,674
12	United States obligations	5,309,582	-	1,849	3,376	49,006	42,209	116,024	238,420	459,718	1,014,224	928,845	919,916	827,360	708,635
13	Not stated	322,159	-	308	1,933	7,028	15,320	15,062	18,090	17,977	29,786	25,755	27,076	21,883	141,941
14	Other current assets, including short-term marketable investments.	399,711	-	6,322	9,685	43,062	12,840	49,696	45,323	40,737	50,530	22,487	18,487	17,063	83,479
15	Loans to stockholders	225,577	-	5,194	5,432	18,456	2,600	15,817	31,793	24,867	30,256	26,093	62,793	2,276	-
16	Mortgage and real estate loans	61,068,414	-	22,874	46,610	323,614	299,108	1,090,222	2,202,960	5,242,390	13,116,215	11,747,486	10,969,299	8,676,646	7,330,990
17	Other investments	12,822,796	-	24,603	40,864	277,437	229,799	354,759	394,269	785,719	2,439,434	1,515,076	1,343,631	1,760,589	3,656,616
18	Depreciable assets	1,972,313	-	23,094	27,429	140,085	70,821	105,482	93,966	156,635	415,490	299,333	238,585	199,696	201,697
19	Less: Accumulated amortization and depreciation	430,988	-	8,823	10,785	48,039	22,941	31,098	22,294	33,852	90,261	45,153	42,599	38,820	36,323
20	Depletable assets	70,745	-	729	884	13,627	19,049	10,073	1,881	12,616	7,327	4,559	-	-	-
21	Less: Accumulated depletion	16,089	-	191	36	9,295	1,716	976	432	3,249	65	129	-	-	-
22	Land	502,635	-	17,415	19,132	89,585	68,687	30,062	26,657	41,263	70,349	37,032	36,563	37,255	28,635
23	Intangible assets	35,014	-	573	428	6,256	7,333	3,178	2,067	2,525	5,635	4,629	111	512	1,767
24	Less: Accumulated amortization	8,441	-	190	199	1,646	472	982	387	614	1,044	2,584	6	163	154
25	Other assets	744,502	-	12,908	16,315	71,477	66,575	81,074	69,157	75,866	123,325	46,991	53,365	35,380	92,069

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		(Thousand dollars)													
	FINANCE, INSURANCE, AND REAL ESTATE: CREDIT AGENCIES OTHER THAN BANKS—Continued														
26	Total liabilities	123,063,637	-	284,500	409,176	3,613,042	2,851,986	4,328,757	5,870,398	9,985,962	20,693,980	17,604,389	16,813,591	14,792,228	25,815,628
27	Accounts payable	2,952,430	-	18,177	20,326	291,298	201,830	223,611	193,995	179,788	279,455	252,878	119,098	165,154	1,006,820
28	Deposits and withdrawable shares	69,758,966	-	2,029	10,882	184,482	263,785	1,243,068	2,741,913	6,164,296	14,985,766	13,417,252	12,342,235	10,267,217	8,136,041
29	Bonds, notes, mortgages payable maturing in less than one year.	12,449,480	-	26,259	56,194	738,287	647,261	853,401	927,941	1,168,155	1,294,120	894,328	983,885	1,143,055	3,716,594
30	Other current liabilities	1,146,572	-	8,035	16,277	107,467	61,297	91,029	103,718	72,932	112,812	82,673	77,593	74,086	338,653
31	Loans from stockholders	1,263,965	-	8,626	11,078	87,321	50,197	41,868	42,401	40,894	78,546	17,109	29,275	-	856,650
32	Bonds, notes, mortgages payable maturing in one year or more.	16,984,032	-	38,025	62,910	576,068	503,726	654,697	721,595	959,792	1,540,727	1,130,148	1,459,191	1,367,344	7,969,809
33	Other liabilities	4,832,639	-	19,505	31,769	270,351	242,389	328,290	280,903	312,816	633,389	499,996	510,394	555,658	1,147,179
34	Capital stock, preferred	760,270	-	4,484	5,940	64,325	56,605	76,596	36,699	40,994	67,899	42,812	84,236	59,807	219,873
35	Capital stock, common	3,471,165	-	150,768	122,568	596,511	361,285	411,659	296,807	277,788	303,284	97,028	95,872	149,296	608,299
36	Paid-in or capital surplus	1,768,332	-	9,971	28,728	230,302	159,018	142,622	131,252	121,067	151,155	107,232	115,601	181,683	389,701
37	Surplus reserves	4,217,822	-	3,105	7,800	34,390	36,508	79,871	147,410	342,996	931,634	799,207	723,256	637,712	473,933
38	Earned surplus and undivided profits	3,457,964	-	14,484	34,704	432,240	268,085	182,045	245,764	304,444	315,193	263,726	272,955	191,216	952,076
39	Total compiled receipts	8,951,159	94,207	91,011	65,379	648,400	421,827	434,699	453,816	641,403	1,211,994	1,019,455	1,027,473	871,748	1,969,747
40	Business receipts	2,492,725	18,751	53,778	35,887	248,284	176,562	159,488	143,951	145,265	219,661	171,904	187,208	193,259	738,727
	Interest on Government obligations (less amortizable bond premium):														
41	Wholly taxable	188,498	1,044	212	164	1,399	2,344	4,402	9,555	14,503	34,756	29,568	27,712	36,083	26,756
42	Subject to surtax only	3,685	17	-	11	108	63	349	319	561	1,475	372	180	230	-
43	Wholly tax-exempt	10,355	168	178	26	311	113	392	509	398	893	690	4,113	840	1,724
44	Other interest	5,700,043	62,845	13,568	16,966	315,106	197,292	218,551	259,672	450,845	911,172	789,507	761,964	609,123	1,093,432
45	Rents	76,293	412	280	1,126	4,131	4,742	5,963	5,921	4,216	12,285	6,563	8,908	9,107	12,639
46	Royalties	1,757	-	1	26	164	27	185	124	124	47	2	-	-	1,057
47	Net short-term capital gain reduced by net long-term capital loss.	7,225	29	116	1,330	752	473	568	307	460	539	463	337	824	1,027
48	Net long-term capital gain reduced by net short-term capital loss.	126,328	6,383	12,486	5,209	35,595	12,147	13,474	8,341	9,031	6,911	2,695	6,659	1,890	5,507
49	Net gain, sales other than capital assets	23,196	79	1,266	165	5,078	371	3,429	1,948	624	1,495	737	2,433	1,260	4,311
50	Dividends, domestic corporations	78,657	698	55	301	1,007	1,182	2,244	2,526	2,462	4,408	3,973	7,755	11,773	40,273
51	Dividends, foreign corporations	10,219	-	-	-	5	24	33	33	34	74	230	3	-	9,783
52	Other receipts	232,178	3,781	9,071	4,168	36,460	26,487	25,621	20,610	12,880	18,278	12,751	20,201	7,359	34,511
53	Total compiled deductions	8,054,769	87,393	80,112	59,278	529,808	348,813	379,688	417,156	596,015	1,162,187	983,566	973,285	819,147	1,618,321
54	Cost of sales and operations	150,147	1,117	10,663	4,220	22,029	18,987	7,325	4,928	75	5,183	7,302	3,335	-	64,983
55	Compensation of officers	352,406	3,090	8,276	6,032	44,315	26,345	30,763	27,930	34,170	54,932	38,279	31,249	21,569	25,456
56	Rent paid on business property	104,923	1,966	2,468	2,074	20,199	10,451	8,848	7,221	7,307	8,473	5,892	7,241	5,812	16,971
57	Repairs	19,839	106	138	233	1,538	701	1,010	1,267	1,626	3,109	3,706	2,068	2,543	1,794
58	Bad debts	1,020,027	12,541	6,246	4,088	59,191	35,235	35,238	38,776	68,914	151,733	138,761	145,437	124,367	199,500
59	Interest paid	3,899,444	28,719	6,142	7,112	90,148	79,334	120,670	161,863	315,109	657,322	565,213	555,043	467,253	845,516
60	Taxes paid	179,161	2,670	2,166	2,598	19,416	11,483	10,429	9,488	12,599	22,640	17,777	18,179	16,227	33,489
61	Contributions or gifts	5,850	101	42	28	581	614	605	375	788	1,141	401	259	185	730
62	Amortization	5,372	42	106	24	1,158	741	604	500	416	171	629	114	36	831
63	Depreciation	108,882	897	1,674	1,457	9,430	5,344	6,718	6,879	7,800	16,506	14,158	11,051	8,579	18,389
64	Depletion	565	-	-	21	90	110	41	62	112	43	-	65	21	-
65	Advertising	164,546	1,289	1,455	951	15,018	8,349	7,618	7,113	10,795	23,969	22,964	22,570	18,044	24,411
66	Amounts contributed under pension plans	45,756	294	128	66	2,013	1,290	1,525	2,441	2,669	6,809	5,754	5,588	4,664	12,515
67	Amounts contributed under other employee benefit plans.	13,611	286	99	21	559	312	587	752	1,014	2,395	1,501	1,397	1,210	3,478
68	Net loss, sales other than capital assets	7,309	482	147	469	710	484	222	1,017	683	1,030	429	741	554	341
69	Other deductions	1,976,931	33,793	40,362	29,884	243,413	149,033	147,485	146,544	131,938	206,731	160,800	168,948	148,083	369,917
70	Compiled net profit (less net loss) (39 less 53)	896,390	6,814	10,899	6,101	118,592	73,014	55,011	36,660	45,388	49,807	35,889	54,188	52,601	351,426
71	Net income (less deficit), total (70 less 43)	886,035	6,646	10,721	6,075	118,281	72,901	54,619	36,151	44,990	48,914	35,199	50,075	51,761	349,702
	Returns other than Form 1120-S:														
72	Net income (less deficit) (71 less 79)	860,851	4,936	6,563	4,725	102,472	72,548	53,810	36,235	44,193	48,632	35,199	50,075	51,761	349,702
73	Statutory special deductions, total	107,109	2,948	3,724	1,784	10,579	4,772	7,027	6,288	4,964	3,841	3,757	6,695	14,292	36,438
74	Net operating loss carryforward	41,918	2,374	3,707	1,549	9,810	3,816	5,256	4,317	3,038	360	532	387	4,514	2,258
75	Dividends received deduction	65,130	574	17	235	768	937	1,771	1,943	1,926	3,481	3,225	6,308	9,778	34,167
76	Income subject to tax	881,034	11,345	13,882	12,250	120,473	88,727	63,022	38,915	45,944	54,871	34,717	45,309	37,788	313,791
77	Income tax	392,905	4,446	3,457	3,535	38,862	32,955	24,366	16,525	20,175	25,735	17,262	22,067	19,497	164,023
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77)	503,485	2,368	7,442	2,566	79,730	40,059	30,645	20,135	25,213	24,072	18,627	32,121	33,104	187,403
79	Form 1120-S net income (less deficit) (71 less 72)	25,184	1,710	4,158	1,350	15,809	(4)	809	[2]84	797	282	-	-	-	-
	Distributions to stockholders:														
80	Cash and assets other than own stock	415,788	36,692	26,482	14,551	33,234	12,867	14,543	27,009	21,005	27,879	19,672	18,286	26,881	136,687
81	Corporation's own stock	22,199	1,114	539	80	4,557	1,933	1,731	1,311	1,077	3,720	1,879	1,869	1,740	649

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	FINANCE, INSURANCE, AND REAL ESTATE: HOLDING AND OTHER INVESTMENT COMPANIES														
1	Number of returns, total	12,638	793	5,224	1,421	2,932	778	657	343	185	149	61	40	41	14
2	Form 1120-S	166	(4)	98	(4)	(4)	-	3	-	-	-	-	-	-	-
							(Thousand dollars)								
3	Total assets	28,336,254	-	87,726	100,342	709,014	550,420	1,020,651	1,208,765	1,302,231	2,359,984	2,053,318	2,781,616	6,628,878	9,533,309
4	Cash	672,598	-	10,811	11,913	57,174	34,062	54,257	55,572	53,223	74,950	57,630	42,878	118,712	101,416
5	Notes and accounts receivable	750,064	-	10,630	12,645	74,451	80,961	82,760	96,004	89,800	103,372	39,310	27,808	95,156	37,167
6	Less: Reserve for bad debts	10,483	-	76	126	697	4,105	1,499	1,047	1,967	502	-	60	-	404
7	Inventories, total	6,716	-	-	9	340	7	1,098	437	1,952	2,304	13	236	320	-
8	Last-in, first-out	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Other than last-in, first-out	2,185	-	-	-	146	2	24	36	1,737	227	13	-	-	-
10	Not stated	4,531	-	-	9	194	5	1,074	401	215	2,077	-	236	320	-
	Investments, Government obligations:														
11	States and possessions	265,639	-	182	687	8,113	7,075	24,355	42,495	41,446	47,023	32,057	-	3,409	58,797
12	United States obligations	1,125,484	-	3,081	3,190	33,256	30,601	61,724	92,074	108,679	153,702	63,356	64,322	196,553	314,946
13	Not stated	70,815	-	387	1,013	8,279	5,235	9,023	13,939	6,698	7,621	5,109	7,497	6,014	-
14	Other current assets, including short-term marketable investments.	511,260	-	6,521	9,577	44,394	41,100	60,874	74,293	10,299	28,641	189,308	2,998	14,770	28,485
15	Loans to stockholders	27,589	-	763	1,002	7,479	3,578	2,526	1,098	4,738	3,628	2,777	-	-	-
16	Mortgage and real estate loans	252,481	-	646	3,848	16,471	9,464	10,246	22,634	2,344	3,839	92	-	814	182,083
17	Other investments	23,126,550	-	39,574	42,351	369,500	279,713	607,700	725,483	836,793	1,662,197	1,434,470	2,391,630	5,997,231	8,739,908
18	Depreciable assets	460,952	-	5,703	7,962	39,237	17,144	35,381	28,079	38,852	136,544	30,470	18,077	50,491	53,012
19	Less: Accumulated amortization and depreciation	154,428	-	2,558	3,054	12,435	6,052	11,536	14,085	16,781	68,241	4,440	5,382	6,226	3,638
20	Depletable assets	1,085,707	-	1,383	2,515	52,688	7,102	62,849	64,509	120,692	206,800	190,892	238,268	138,009	-
21	Less: Accumulated depletion	230,148	-	602	1,177	41,405	4,718	26,633	27,036	32,245	50,549	28,590	12,959	4,234	-
22	Land	124,948	-	6,261	5,011	21,998	24,323	23,292	9,986	12,873	7,918	8,654	-	4,376	256
23	Intangible assets	45,226	-	30,612	598	2,843	3,020	3,386	964	390	3,036	374	-	-	3
24	Less: Accumulated amortization	33,505	-	29,357	513	1,374	229	1,398	371	118	125	19	-	-	1
25	Other assets	238,789	-	3,765	2,891	28,702	22,139	22,246	23,737	24,563	37,826	31,855	6,303	13,483	21,279
26	Total liabilities	28,336,254	-	87,726	100,342	709,014	550,420	1,020,651	1,208,765	1,302,231	2,359,984	2,053,318	2,781,616	6,628,878	9,533,309
27	Accounts payable	325,653	-	7,430	3,616	21,306	28,306	23,267	11,629	29,456	43,984	26,201	17,601	59,978	52,879
28	Deposits and withdrawable shares	20,597	-	710	539	273	1,145	100	9,148	7,003	1	-	-	-	1,678
29	Bonds, notes, mortgages payable maturing in less than one year.	383,020	-	8,529	5,123	49,016	19,591	58,750	62,109	43,073	112,587	10,589	8,506	2,447	2,700
30	Other current liabilities	274,397	-	2,881	3,990	13,478	5,383	15,540	18,231	14,252	24,947	16,888	7,173	22,255	129,379
31	Loans from stockholders	38,167	-	4,311	3,634	9,671	4,586	3,771	893	1,386	7,380	2,535	-	-	-
32	Bonds, notes, mortgages payable maturing in one year or more.	1,858,401	-	4,842	6,219	67,192	79,214	76,808	64,107	123,104	235,043	261,836	431,941	484,705	23,390
33	Other liabilities	1,736,289	-	4,259	6,621	12,755	9,737	17,981	28,611	42,389	127,404	88,642	265,997	247,467	884,426
34	Capital stock, preferred	476,537	-	2,259	4,367	33,490	24,967	59,446	70,527	61,520	98,604	42,624	28,992	49,741	-
35	Capital stock, common	4,324,518	-	54,643	30,003	252,855	136,361	264,449	278,448	273,910	338,507	265,330	595,526	526,950	1,307,536
36	Paid-in or capital surplus	14,165,339	-	11,799	34,613	104,449	89,111	238,432	277,062	379,660	882,099	996,745	1,153,465	4,319,099	5,678,805
37	Surplus reserves	1,522,894	-	886	254	4,703	9,119	14,154	17,008	24,846	30,245	29,260	61,992	41,137	1,289,290
38	Earned surplus and undivided profits	3,210,442	-	[1]14,823	1,363	139,826	142,900	247,953	370,992	301,632	459,183	312,668	210,423	875,099	163,226
39	Total compiled receipts	2,656,710	29,170	33,371	12,753	76,445	46,653	126,408	159,015	152,867	298,186	156,667	304,118	526,394	734,663
40	Business receipts	213,255	9,411	2,369	2,106	14,236	2,550	13,382	25,672	27,708	54,964	3,188	1,665	14,232	41,772
	Interest on Government obligations (less amortizable bond premium):														
41	Wholly taxable	37,451	242	532	117	2,030	1,135	2,148	2,903	2,915	5,287	3,387	3,233	8,354	5,168
42	Subject to surtax only	1,170	6	23	5	59	9	33	35	30	1	9	212	748	-
43	Wholly tax-exempt	17,195	123	28	16	434	292	945	1,471	1,327	1,819	1,163	5	152	9,420
44	Other interest	143,268	591	243	480	4,175	3,721	5,279	4,934	6,128	11,929	9,043	16,490	22,664	57,591
45	Rents	21,677	75	237	415	1,966	1,218	3,154	2,597	2,685	1,684	1,523	66	2,038	4,019
46	Royalties	154,694	224	22,765	3,182	13,309	4,540	20,984	14,574	15,732	26,631	15,856	16,728	42	127
47	Net short-term capital gain reduced by net long-term capital loss.	12,349	130	245	802	908	977	810	693	1,050	2,261	1,012	855	1,895	711
48	Net long-term capital gain reduced by net short-term capital loss.	956,582	2,082	2,017	2,531	12,356	11,130	31,935	37,659	26,827	84,685	57,020	85,062	274,553	328,725
49	Net gain, sales other than capital assets	1,380	54	77	3	273	23	432	259	149	102	-	8	-	-
50	Dividends, domestic corporations	956,166	12,668	3,604	2,722	22,547	20,071	44,054	56,982	52,594	102,771	44,371	170,690	183,443	239,649
51	Dividends, foreign corporations	63,657	3,061	116	119	1,654	123	936	3,642	10,185	2,937	17,857	3,129	13,038	6,860
52	Other receipts	77,866	503	1,115	255	2,498	864	2,316	7,594	5,537	3,115	2,238	5,975	5,235	40,621

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	FINANCE, INSURANCE, AND REAL ESTATE: HOLDING AND OTHER INVESTMENT COMPANIES—Continued	(Thousand dollars)													
53	Total compiled deductions	677,558	14,787	27,995	7,341	43,864	21,307	56,024	62,399	63,739	109,835	36,360	40,701	72,558	120,648
54	Cost of sales and operations	36,733	5,053	1,522	69	440	88	2,905	1,510	9,215	10,745	1,715	804	2,667	-
55	Compensation of officers	37,296	360	2,467	1,797	5,735	2,947	4,478	4,439	3,485	3,894	2,581	1,253	1,246	2,614
56	Rent paid on business property	9,043	56	840	133	583	275	718	1,013	1,046	1,512	917	228	373	1,349
57	Repairs	1,943	14	30	192	246	217	239	182	407	289	40	-	-	87
58	Bad debts	9,567	243	159	49	1,036	1,388	2,463	630	1,865	507	305	922	-	-
59	Interest paid	64,172	1,027	584	453	4,235	4,400	6,543	7,204	6,727	12,352	3,655	6,650	6,565	3,777
60	Taxes paid	30,166	396	649	389	2,565	1,482	3,310	2,824	4,168	3,653	2,268	1,533	3,738	3,191
61	Contributions or gifts	3,871	19	117	4	91	154	333	759	559	773	423	11	567	61
62	Amortization	910	25	210	52	238	16	136	67	95	59	8	3	-	1
63	Depreciation	24,788	29	7,322	432	1,611	655	1,416	1,164	2,022	2,530	321	252	1,645	5,389
64	Depletion	155,700	2,957	559	184	4,067	3,789	19,928	28,266	18,923	46,116	11,623	13,540	5,713	35
65	Advertising	4,090	4	1,672	69	511	53	742	267	353	266	49	4	10	90
66	Amounts contributed under pension plans	3,499	7	1	12	40	52	124	450	428	336	499	162	370	1,018
67	Amounts contributed under other employee benefit plans.	843	-	42	23	125	10	120	74	103	128	37	50	23	108
68	Net loss, sales other than capital assets	6,911	2	372	6	439	28	224	52	45	112	309	-	5,322	-
69	Other deductions	288,026	4,595	11,449	3,477	21,902	5,753	12,345	13,498	14,298	26,563	11,610	15,289	44,319	102,928
70	Compiled net profit (less net loss) (39 less 53)	1,979,152	14,383	5,376	5,412	32,581	25,346	70,384	96,616	89,128	188,351	120,307	263,417	453,836	614,015
71	Net income (less deficit), total (70 less 43)	1,961,957	14,260	5,348	5,396	32,147	25,054	69,439	95,145	87,801	186,532	119,144	263,412	453,684	604,595
	Returns other than Form 1120-S:														
72	Net income (less deficit) (71 less 79)	1,959,978	13,476	4,465	5,332	32,116	25,054	69,222	95,145	87,801	186,532	119,144	263,412	453,684	604,595
73	Statutory special deductions, total	404,891	10,368	4,371	2,050	18,492	17,662	37,317	46,942	43,467	71,189	18,466	104,164	25,712	4,691
74	Net operating loss carryforward	11,308	33	1,695	50	1,022	2,000	1,663	1,174	2,348	1,103	219	-	1	-
75	Dividends received deduction	393,410	10,336	2,676	2,000	17,434	15,662	35,516	45,768	41,119	70,086	18,247	104,164	25,711	4,691
76	Income subject to tax	278,639	6,112	4,585	4,174	19,157	10,981	34,680	46,552	36,384	50,874	26,745	19,738	12,463	6,194
77	Income tax	100,350	2,740	1,313	1,177	6,212	3,129	10,126	15,026	14,523	17,187	11,734	9,479	4,379	3,325
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77)	1,878,802	11,643	4,063	4,235	26,369	22,217	60,258	81,590	74,605	171,164	108,573	253,938	449,457	610,690
79	Form 1120-S net income (less deficit) (71 less 72)	1,979	(4)	883	(4)	(4)	-	217	-	-	-	-	-	-	-
	Distributions to stockholders:														
80	Cash and assets other than own stock	1,493,171	14,583	8,283	3,503	30,242	17,098	37,545	49,656	50,478	127,718	93,305	225,111	318,767	516,882
81	Corporation's own stock	162,952	35	6	4	6,931	834	1,262	1,079	1,834	4,991	6,779	16,946	59,161	63,090
	FINANCE, INSURANCE, AND REAL ESTATE: SECURITY AND COMMODITY BROKERS, DEALERS, EXCHANGES, AND SERVICES														
1	Number of returns, total	3,854	159	1,869	379	811	261	213	85	33	21	12	2	5	4
2	Form 1120-S	227	(4)	151	43	(4)	-	2	-	-	-	-	-	-	-
		(Thousand dollars)													
3	Total assets	5,713,902	-	31,907	27,220	180,637	177,032	337,957	305,808	236,518	335,118	437,684	110,956	757,773	2,775,292
4	Cash	343,973	-	8,864	6,243	40,255	37,723	48,441	43,491	35,459	26,714	26,709	5,642	30,140	34,292
5	Notes and accounts receivable	1,653,095	-	8,865	8,089	55,350	41,836	110,072	120,225	102,578	109,195	102,689	46,374	118,210	829,612
6	Less: Reserve for bad debts	4,949	-	64	33	362	3,481	288	248	25	5	2	-	-	441
7	Inventories, total	4	-	-	-	-	-	4	-	-	-	-	-	-	-
8	Last-in, first-out	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Other than last-in, first-out	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Not stated	4	-	-	-	-	-	4	-	-	-	-	-	-	-
	Investments, Government obligations:														
11	States and possessions	72,524	-	-	-	2,452	7,456	5,854	4,038	5,629	12,349	17,196	6,578	2,523	8,449
12	United States obligations	1,167,132	-	167	1	4,114	6,760	8,387	12,273	7,071	25,291	138,931	-	405,723	558,414
13	Not stated	17,827	-	-	-	1,616	-	2,576	5,254	8,381	-	-	-	-	-
14	Other current assets, including short-term marketable investments.	228,340	-	1,878	404	6,861	1,794	10,263	14,104	3,420	6,291	9,059	47,583	2,529	124,154
15	Loans to stockholders	3,294	-	176	-	126	194	1,101	804	53	840	-	-	-	-
16	Mortgage and real estate loans	21,865	-	340	225	3,789	-	3,885	1,610	12,016	-	-	-	-	-
17	Other investments	1,915,864	-	5,814	9,017	48,285	74,435	125,034	87,641	48,582	111,776	114,743	2,872	76,073	1,211,592
18	Depreciable assets	106,099	-	3,213	1,683	13,698	5,076	12,260	8,492	5,552	18,091	25,780	448	3,025	8,781
19	Less: Accumulated amortization and depreciation	51,698	-	1,289	1,089	7,416	2,124	5,060	3,279	2,206	6,700	17,973	116	1,081	3,365
20	Depletable assets	6,123	-	284	-	15	-	1,810	4,014	-	-	-	-	-	-
21	Less: Accumulated depletion	375	-	259	-	-	-	103	13	-	-	-	-	-	-
22	Land	31,550	-	569	62	2,954	192	3,137	1,016	362	11,412	11,846	-	-	-
23	Intangible assets	2,031	-	759	88	165	147	561	75	130	73	33	-	-	-
24	Less: Accumulated amortization	613	-	152	45	107	26	170	28	42	37	6	-	-	-
25	Other assets	201,816	-	2,742	2,575	8,842	7,050	10,193	6,339	9,558	19,828	8,679	1,575	120,631	3,804

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		(Thousand dollars)													
	FINANCE, INSURANCE, AND REAL ESTATE: SECURITY AND COMMODITY BROKERS, DEALERS, EXCHANGES, AND SERVICES—Continued														
26	Total liabilities	5,713,902	-	31,907	27,220	180,637	177,032	337,957	305,808	236,518	335,118	437,684	110,956	757,773	2,775,292
27	Accounts payable	2,264,817	-	2,995	4,432	61,714	58,128	100,441	89,075	82,846	50,624	72,007	14,194	129,334	1,599,027
28	Deposits and withdrawable shares	18,171	-	-	-	1,873	1,221	4,092	1,174	8	9,803	-	-	-	-
29	Bonds, notes, mortgages payable maturing in less than one year.	1,083,639	-	2,409	3,870	19,122	26,717	68,331	56,865	51,511	57,628	176,614	21,707	114,291	484,574
30	Other current liabilities	347,833	-	2,334	1,684	8,754	6,601	16,027	22,488	12,103	34,779	12,875	29,820	27,733	172,635
31	Loans from stockholders	11,075	-	3,463	1,384	1,665	864	2,223	1,167	308	1	-	-	-	-
32	Bonds, notes, mortgages payable maturing in one year or more.	775,610	-	7,046	2,580	11,290	6,403	17,696	20,629	18,347	27,323	40,897	32,025	292,837	298,537
33	Other liabilities	366,549	-	647	1,539	6,196	3,429	13,086	13,429	18,868	48,221	10,189	3,082	139,069	108,794
34	Capital stock, preferred	50,104	-	3,833	743	3,535	6,083	8,164	6,365	4,246	9,358	497	-	6,480	800
35	Capital stock, common	240,102	-	14,571	7,583	30,249	29,159	31,482	22,979	15,061	21,176	30,038	4,108	14,595	19,101
36	Paid-in or capital surplus	139,080	-	3,495	2,085	20,069	4,629	23,073	23,376	4,769	23,839	8,910	700	3,824	20,311
37	Surplus reserves	13,946	-	2	-	994	1,735	3,931	330	231	1,598	856	-	2,294	1,975
38	Earned surplus and undivided profits	402,976	-	[1]8,888	1,320	15,176	32,063	49,411	47,931	28,220	50,768	84,801	5,320	27,316	69,538
39	Total compiled receipts	1,078,534	3,746	35,290	17,148	112,569	77,446	142,352	113,951	80,559	70,386	93,038	19,039	74,061	238,949
40	Business receipts	358,253	48	11,969	6,788	60,610	29,172	42,720	48,466	44,167	34,412	45,671	9,109	21,095	4,026
	Interest on Government obligations (less amortizable bond premium):														
41	Wholly taxable	18,243	-	1	-	73	111	1,175	486	169	1,030	1,918	-	7,407	5,873
42	Subject to surtax only	25	-	-	-	10	-	-	-	-	-	4	-	8	3
43	Wholly tax-exempt	6,506	14	24	-	255	527	1,553	418	680	623	1,133	321	242	716
44	Other interest	49,038	51	87	27	1,048	854	2,009	2,058	1,637	1,534	2,362	1,829	4,684	30,858
45	Rents	3,154	-	155	-	255	40	572	229	145	868	890	-	-	-
46	Royalties	326	-	237	-	-	-	72	3	1	13	-	-	-	-
47	Net short-term capital gain reduced by net long-term capital loss.	3,521	59	517	62	27	502	689	307	151	76	553	-	578	-
48	Net long-term capital gain reduced by net short-term capital loss.	30,746	675	192	765	1,190	2,588	3,945	3,971	1,126	6,742	6,064	-	706	2,782
49	Net gain, sales other than capital assets	547,323	1,567	19,450	9,192	40,100	32,047	79,647	50,187	30,551	17,891	29,711	6,711	38,315	191,954
50	Dividends, domestic corporations	11,280	67	141	43	1,020	1,403	1,211	827	1,026	1,763	2,383	201	827	368
51	Dividends, foreign corporations	1,086	-	-	-	13	21	12	447	34	8	520	-	15	16
52	Other receipts	49,033	1,265	2,517	271	7,968	10,181	8,747	6,552	872	5,426	1,829	868	184	2,353
53	Total compiled deductions	873,615	2,517	38,231	16,787	105,985	62,773	121,404	80,852	62,381	53,900	72,398	15,152	59,982	181,253
54	Cost of sales and operations	3,295	-	10	207	785	562	555	-	-	1,176	-	-	-	-
55	Compensation of officers	141,075	391	7,752	3,564	25,314	19,550	25,340	14,880	11,336	6,819	9,569	1,000	6,540	9,020
56	Rent paid on business property	28,608	113	1,811	632	4,061	2,223	3,841	2,981	2,034	2,044	2,369	435	2,143	3,921
57	Repairs	1,598	4	142	2	195	66	223	167	84	270	187	24	211	23
58	Bad debts	1,726	42	84	-	187	139	354	237	435	4	103	11	56	74
59	Interest paid	68,495	76	386	189	1,832	1,565	4,418	3,428	2,326	3,002	6,190	1,992	9,530	33,561
60	Taxes paid	31,233	150	793	489	2,894	1,626	3,641	3,495	2,363	2,890	2,901	829	3,276	5,886
61	Contributions or gifts	2,040	13	-	-	103	259	201	169	199	119	205	2	103	667
62	Amortization	651	-	186	24	109	28	74	90	1	63	71	5	-	-
63	Depreciation	9,073	23	429	355	1,286	583	1,393	736	581	948	1,164	122	526	927
64	Depletion	141	-	36	-	3	-	28	74	-	-	-	-	-	-
65	Advertising	17,882	131	1,054	785	3,558	888	2,378	1,684	858	948	1,945	110	364	3,179
66	Amounts contributed under pension plans	22,537	-	-	21	1,012	1,568	1,982	2,624	1,823	762	1,840	489	2,011	8,405
67	Amounts contributed under other employee benefit plans.	3,582	-	23	124	181	64	464	386	366	552	468	76	196	682
68	Net loss, sales other than capital assets	2,311	19	174	10	426	109	53	350	-	-	1,170	-	-	-
69	Other deductions	539,368	1,555	25,351	10,385	64,039	33,543	76,459	49,551	39,975	34,303	44,216	10,057	35,026	114,908
70	Compiled net profit (less net loss) (39 less 53)	204,919	1,229	[2]2,941	361	6,584	14,673	20,948	33,099	18,178	16,486	20,640	3,887	14,079	57,696
71	Net income (less deficit), total (70 less 43)	198,413	1,215	[2]2,965	361	6,329	14,146	19,395	32,681	17,498	15,863	19,507	3,566	13,837	56,980
	Returns other than Form 1120-S:														
72	Net income (less deficit) (71 less 79)	197,972	1,218	[2]2,753	96	6,000	14,146	19,333	32,681	17,498	15,863	19,507	3,566	13,837	56,980
73	Statutory special deductions, total	14,388	89	971	427	2,245	1,576	2,009	1,301	1,067	1,580	2,025	169	651	278
74	Net operating loss carryforward	5,189	37	861	385	1,405	451	1,067	625	205	153	-	-	-	-
75	Dividends received deduction	9,162	52	110	42	839	1,125	942	640	862	1,427	2,025	169	651	278
76	Income subject to tax	206,784	1,494	1,623	2,280	10,738	14,762	19,984	32,746	16,724	14,398	17,803	3,397	14,133	56,702
77	Income tax	95,501	567	448	725	3,900	6,083	8,840	15,698	8,299	5,610	7,636	1,755	7,135	28,805
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77).	109,418	662	[3]3,389	[3]364	2,684	8,590	12,108	17,401	9,879	10,876	13,004	2,132	6,944	28,891
79	Form 1120-S net income (less deficit) (71 less 72)	441	(4)	[2]212	265	(4)	-	62	-	-	-	-	-	-	-
	Distributions to stockholders:														
80	Cash and assets other than own stock	28,489	4,754	762	231	385	1,418	1,332	5,349	2,583	721	1,405	373	1,101	8,075
81	Corporation's own stock	5,307	-	1	-	165	864	920	-	2,681	250	270	-	156	-

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	FINANCE, INSURANCE, AND REAL ESTATE: INSURANCE CARRIERS														
1	Number of returns, total	4,019	104	360 [4]	331 [4]	900 [4]	489	606	330	246	246	144	99	86	78
2	Form 1120-S	31	-	-	-	-	-	-	-	-	-	-	-	-	-
		(Thousand dollars)													
3	Total assets	162,831,750	-	7,162	25,356	250,360	345,717	976,843	1,163,590	1,748,335	3,886,062	5,034,246	6,900,473	13,323,741	129,169,865
4	Cash	3,418,823	-	2,363	4,545	62,605	68,423	139,122	127,047	158,926	241,961	234,597	217,266	383,529	1,778,439
5	Notes and accounts receivable	845,728	-	1,288	4,164	15,182	9,431	17,404	17,875	28,755	26,363	5,974	19,338	52,759	647,195
6	Less: Reserve for bad debts	14,558	-	-	70	129	-	280	3,379	2,406	195	225	198	-	7,676
7	Inventories, total	11,827	-	-	-	-	-	-	-	-	448	-	5,042	-	6,337
8	Last-in, first-out	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Other than last-in, first-out	5,490	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Not stated	6,337	-	-	-	-	-	-	-	-	448	-	5,042	-	-
	Investments, Government obligations:														6,337
11	States and possessions	12,871,156	-	202	507	13,091	38,414	93,463	138,063	284,389	703,107	864,667	1,347,095	1,862,261	7,525,897
12	United States obligations	11,872,099	-	391	1,692	52,390	75,057	198,196	217,730	292,044	626,125	697,277	983,366	1,447,143	7,280,688
13	Not stated	65,019	-	83	72	178	8,545	7,833	12,169	19,898	-	16,241	-	-	-
14	Other current assets, including short-term marketable investments	60,229	-	45	-	882	2,226	5,444	6,504	2,336	4,263	2,522	2,485	3,397	30,125
15	Loans to stockholders	1,919	-	-	479	535	669	211	-	25	-	-	-	-	-
16	Mortgage and real estate loans	44,495,604	-	204	1,260	17,517	28,401	107,849	127,767	185,809	465,708	761,730	1,215,900	3,152,095	38,431,364
17	Other investments	76,791,219	-	1,016	3,712	45,856	69,668	266,413	345,625	538,843	1,277,674	1,715,575	2,305,406	4,931,369	65,290,062
18	Depreciable assets	1,970,645	-	998	3,466	10,999	10,790	40,498	54,842	70,218	118,985	122,582	147,034	178,488	1,211,745
19	Less: Accumulated amortization and depreciation	59,618	-	360	946	1,385	520	4,330	2,971	4,314	4,006	2,615	11,082	3,999	23,090
20	Depletable assets	2,134	-	-	-	-	-	-	-	-	-	16	-	-	2,118
21	Less: Accumulated depletion	24	-	-	-	-	-	-	-	-	-	24	-	-	-
22	Land	28,235	-	-	3	3,556	2,029	3,622	2,050	2,097	1,251	1,641	7,157	1,239	3,590
23	Intangible assets	2,122	-	-	27	28	29	518	7	816	575	90	-	-	32
24	Less: Accumulated amortization	503	-	-	19	20	-	60	-	122	230	52	-	-	-
25	Other assets	10,469,694	-	932	6,464	29,075	32,555	100,940	120,261	171,021	424,033	614,250	661,664	1,315,460	6,993,039
26	Total liabilities	162,831,750	-	7,162	25,356	250,360	345,717	976,843	1,163,590	1,748,335	3,886,062	5,034,246	6,900,473	13,323,741	129,169,865
27	Accounts payable	448,185	-	2,156	5,250	5,063	2,620	18,011	15,127	12,040	13,295	176	5,378	49,792	319,277
28	Deposits and withdrawable shares	7,185	-	-	-	14	329	1,731	2,045	1,961	1,105	-	-	-	-
29	Bonds, notes, mortgages payable maturing in less than one year	53,361	-	1,323	685	2,264	92	1,816	2,290	2,378	109	1,000	3,239	-	38,165
30	Other current liabilities	201,479	-	372	531	1,976	7,065	14,691	17,318	33,287	12,314	7,290	17,327	36,268	53,040
31	Loans from stockholders	19	-	-	-	-	-	-	-	19	-	-	-	-	-
32	Bonds, notes, mortgages payable maturing in one year or more	432,018	-	70	1,302	5,038	775	4,606	3,758	7,208	10,091	3,501	-	23,208	372,461
33	Other liabilities	136,956,258	-	1,558	4,734	85,767	133,688	434,525	591,395	1,061,217	2,504,439	3,497,050	4,924,096	9,897,637	113,820,152
34	Capital stock, preferred	110,327	-	-	35	-	2,469	3,317	2,102	1,289	2,143	1,800	1,945	1,167	94,060
35	Capital stock, common	2,417,300	-	2,080	6,549	51,465	69,483	143,456	126,433	124,917	175,913	181,583	171,070	374,110	990,241
36	Paid-in or capital surplus	645,014	-	57	2,143	17,369	29,141	32,774	34,639	30,929	37,946	33,249	23,694	83,737	319,336
37	Surplus reserves	4,131,270	-	144	550	10,796	16,710	38,255	66,698	62,021	134,131	228,855	241,660	572,197	2,759,253
38	Earned surplus and undivided profits	17,429,334	-	[1]598	3,577	70,608	83,345	283,661	301,785	411,069	994,576	1,079,742	1,512,064	2,285,625	10,403,880
39	Total compiled receipts	37,306,765	167,978	12,203	15,783	99,812	143,135	395,096	443,299	679,185	1,348,051	1,673,339	1,815,033	4,091,386	26,422,465
40	Business receipts	30,272,349	123,131	11,809	14,578	88,085	124,728	351,809	387,852	606,389	1,188,371	1,480,175	1,541,762	3,541,568	20,812,092
	Interest on Government obligations (less amortizable bond premium):														
41	Wholly taxable	337,144	1,265	10	33	1,605	2,184	6,123	6,569	8,505	17,843	19,269	24,411	38,970	210,357
42	Subject to surtax only	1,610	4	-	7	38	63	48	186	275	347	275	141	48	178
43	Wholly tax-exempt	420,160	1,312	24	27	639	4,315	3,565	4,144	9,267	21,595	27,957	42,385	59,214	245,716
44	Other interest	4,720,738	7,414	41	199	2,755	4,111	12,974	15,826	22,993	55,141	81,378	120,499	293,318	4,104,089
45	Rents	428,858	1,117	6	172	675	1,003	4,099	5,303	5,679	8,957	10,187	11,900	15,721	364,039
46	Royalties	11,729	1	-	-	1	-	2	14	5	96	162	126	295	11,027
47	Net short-term capital gain reduced by net long-term capital loss	5,872	30	2	6	138	197	469	748	145	971	1,538	607	133	888
48	Net long-term capital gain reduced by net short-term capital loss	178,088	1,698	6	12	833	1,073	3,089	5,671	7,342	14,476	16,401	17,047	39,415	71,025
49	Net gain, sales other than capital assets	9,715	-	-	-	137	20	186	5	293	764	15	23	234	8,038
50	Dividends, domestic corporations	488,587	1,848	2	10	430	893	3,577	5,157	8,752	19,916	26,347	37,107	54,950	329,598
51	Dividends, foreign corporations	3,414	6	-	-	-	6	2	8	33	198	76	107	316	2,662
52	Other receipts	428,501	30,152	303	739	4,476	4,542	9,153	11,816	9,507	19,376	9,559	18,918	47,204	262,756

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		(Thousand dollars)													
	FINANCE, INSURANCE, AND REAL ESTATE: INSURANCE CARRIERS--Continued														
53	Total compiled deductions	35,058,199	162,539	13,206	14,956	97,991	136,118	387,502	419,380	637,164	1,269,492	1,573,434	1,649,399	3,837,852	24,859,166
54	Cost of sales and operations	17,355,850	66,783	1,429	1,880	32,428	36,009	135,574	155,696	267,382	618,674	759,495	765,643	1,885,504	12,629,353
55	Compensation of officers	174,417	1,287	1,479	2,206	5,936	5,038	15,161	12,166	12,042	14,896	15,055	16,405	25,178	47,568
56	Rent paid on business property	219,519	831	279	528	1,439	3,173	3,352	2,780	3,746	10,210	7,798	12,856	26,892	145,635
57	Repairs	2,630	5	1	1	53	198	268	232	299	314	219	383	193	464
58	Bad debts	12,811	29	-	185	122	101	419	298	2,128	539	995	970	1,212	5,813
59	Interest paid	56,747	348	50	80	470	369	1,316	2,433	1,373	2,100	1,189	1,104	5,236	40,679
60	Taxes paid	767,864	3,190	145	342	1,521	2,898	7,392	8,879	12,841	27,755	40,250	44,876	97,139	520,636
61	Contributions or gifts	12,538	21	-	1	58	41	126	430	148	252	214	816	4,127	6,304
62	Amortization	352	-	-	-	22	14	43	137	103	14	17	-	-	2
63	Depreciation	198,361	667	106	205	598	646	2,275	2,719	3,481	4,989	6,769	8,375	16,166	151,365
64	Depletion	7,834	-	-	-	-	2	-	10	1	-	47	28	84	7,662
65	Advertising	84,872	251	31	152	1,682	1,594	2,634	1,900	2,870	3,447	3,175	4,193	10,251	52,692
66	Amounts contributed under pension plans	112,937	449	-	-	271	810	806	678	1,189	2,328	4,351	5,365	11,800	84,890
67	Amounts contributed under other employee benefit plans	152,271	248	1	29	254	212	966	1,123	1,633	5,582	4,341	5,615	16,870	115,397
68	Net loss, sales other than capital assets	1,162	16	-	1	22	-	42	54	117	17	709	20	8	156
69	Other deductions	15,898,034	88,414	9,685	9,346	53,115	85,013	217,128	229,845	327,811	578,375	728,810	782,750	1,737,192	11,050,550
70	Compiled net profit (less net loss) (39 less 53)	2,248,566	5,439	[2]1,003	827	1,821	7,017	7,594	23,919	42,021	78,559	99,905	165,634	253,534	1,563,299
71	Net income (less deficit), total (70 less 43)	1,828,406	4,127	[2]1,027	800	1,182	2,702	4,029	19,775	32,754	56,964	71,948	123,249	194,320	1,317,583
	Returns other than Form 1120-S:														
72	Net income (less deficit) (71 less 79)	1,826,755	4,127	[2]1,021	542	[2]217	2,702	4,029	19,775	32,754	56,964	71,948	123,249	194,320	1,317,583
73	Statutory special deductions, total	420,507	4,521	114	328	767	1,994	5,760	7,227	12,707	29,606	31,941	33,847	64,634	227,061
74	Net operating loss carryforward	116,760	3,221	113	324	470	1,456	3,187	3,526	6,062	14,228	12,523	5,629	25,165	40,856
75	Dividends received deduction	303,737	1,300	1	4	297	537	2,573	3,701	6,645	15,378	19,418	28,218	39,460	186,205
76	Income subject to tax	3,146,874	11,522	3,973	5,086	41,726	34,477	88,007	98,621	122,985	176,640	226,207	445,261	207,453	1,684,916
77	Income tax	746,106	2,325	185	314	2,843	3,899	8,140	9,838	13,553	18,838	25,577	44,319	61,311	554,964
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77)	1,502,460	3,114	[3]1,188	513	[3]1,022	3,118	[3]546	14,081	28,468	59,721	74,328	121,315	192,223	1,008,335
79	Form 1120-S net income (less deficit) (71 less 72)	1,651	-	(4)	(4)	(4)	-	-	-	-	-	-	-	-	-
	Distributions to stockholders:														
80	Cash and assets other than own stock	404,814	250	150	393	2,264	2,046	4,683	4,821	6,057	14,189	23,697	33,558	62,311	250,395
81	Corporation's own stock	71,159	-	-	517	129	263	2,758	1,420	1,813	8,076	1,852	4,736	10,761	38,834
	FINANCE, INSURANCE, AND REAL ESTATE: INSURANCE AGENTS, BROKERS, AND SERVICE														
1	Number of returns, total	21,060	801	11,365	4,010	4,351	285	168	53	12	11	3	-	1	-
2	Form 1120-S	3,140	40	1,725	758	603	(4)	4	-	-	-	-	-	-	-
		(Thousand dollars)													
3	Total assets	2,517,848	-	208,506	284,368	860,170	197,835	248,005	181,520	86,664	158,933	98,322	-	193,525	-
4	Cash	435,434	-	52,013	61,565	155,163	39,391	39,315	33,865	7,306	27,194	14,692	-	4,930	-
5	Notes and accounts receivable	1,007,695	-	84,539	117,962	382,893	106,510	105,411	56,897	35,192	33,599	37,899	-	46,793	-
6	Less: Reserve for bad debts	9,869	-	1,125	674	3,864	1,788	792	153	1,257	216	-	-	-	-
7	Inventories, total	1,982	-	140	362	713	15	727	-	-	13	-	-	12	-
8	Last-in, first-out	137	-	-	-	136	-	1	-	-	-	-	-	-	-
9	Other than last-in, first-out	483	-	109	321	25	15	-	-	-	13	-	-	-	-
10	Not stated	1,362	-	31	41	552	-	726	-	-	-	-	-	12	-
	Investments, Government obligations:														
11	States and possessions	17,315	-	11	21	3,601	593	2,369	4,482	-	6,238	-	-	-	-
12	United States obligations	39,471	-	1,127	2,036	6,125	1,247	8,153	12,825	6,615	1,343	-	-	-	-
13	Not stated	6,264	-	524	808	4,468	19	92	353	-	-	-	-	-	-
14	Other current assets, including short-term marketable investments	52,393	-	4,973	6,670	16,225	3,061	6,140	1,365	859	12,727	299	-	74	-
15	Loans to stockholders	13,581	-	2,660	4,556	3,337	1,963	593	472	-	-	-	-	-	-
16	Mortgage and real estate loans	18,057	-	1,443	661	5,611	10	2,643	225	4,738	2,726	-	-	-	-
17	Other investments	511,484	-	12,434	17,575	104,654	13,487	55,904	50,762	28,179	57,041	32,527	-	138,921	-
18	Depreciable assets	258,841	-	39,259	34,298	108,503	19,728	17,623	10,694	5,115	18,706	2,120	-	2,795	-
19	Less: Accumulated amortization and depreciation	105,509	-	18,232	14,607	42,658	8,581	6,284	4,600	1,391	8,430	726	-	-	-
20	Depletable assets	644	-	162	298	151	-	32	-	1	-	-	-	-	-
21	Less: Accumulated depletion	208	-	20	147	41	-	-	-	-	-	-	-	-	-
22	Land	36,460	-	600	2,514	21,692	2,712	4,613	601	309	3,419	-	-	-	-
23	Intangible assets	10,477	-	1,773	1,627	2,193	330	693	3,314	3	544	-	-	-	-
24	Less: Accumulated amortization	3,028	-	588	921	496	95	85	675	1	167	-	-	-	-
25	Other assets	226,364	-	26,813	49,764	91,900	19,233	10,858	11,093	996	4,196	11,511	-	-	-

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	FINANCE, INSURANCE, AND REAL ESTATE: INSURANCE AGENTS, BROKERS, AND SERVICE—Continued	(Thousand dollars)													
26	Total liabilities	2,517,848	-	208,506	284,368	860,170	197,835	248,005	181,520	86,664	158,933	98,322	-	193,525	-
27	Accounts payable	991,530	-	88,445	108,295	343,054	109,107	106,016	69,170	36,076	38,634	53,546	-	39,187	-
28	Deposits and withdrawable shares	1,759	-	239	553	437	-	44	486	-	-	-	-	-	-
29	Bonds, notes, mortgages payable maturing in less than one year.	135,437	-	16,739	15,553	47,769	4,944	18,407	14,858	6,915	6,785	3,467	-	-	-
30	Other current liabilities	123,735	-	12,672	16,100	43,512	12,455	15,684	8,079	2,040	9,917	3,276	-	-	-
31	Loans from stockholders	12,197	-	3,092	3,027	2,954	485	787	1,852	-	-	-	-	-	-
32	Bonds, notes, mortgages payable maturing in one year or more.	173,537	-	16,980	20,800	60,190	13,044	17,678	4,708	8,753	28,198	3,186	-	-	-
33	Other liabilities	105,137	-	5,411	7,499	24,312	10,196	13,189	20,762	3,666	4,495	715	-	14,892	-
34	Capital stock, preferred	18,017	-	1,407	21	8,426	365	3,437	3,999	262	100	-	-	-	-
35	Capital stock, common	328,883	-	51,641	56,162	123,341	13,607	27,823	15,930	15,529	9,461	3,927	-	11,462	-
36	Paid-in or capital surplus	124,301	-	5,166	5,137	21,885	765	10,541	10,296	4,235	40,168	21,738	-	4,370	-
37	Surplus reserves	56,401	-	237	1,455	4,219	672	4,146	3,140	192	1,547	1,932	-	38,861	-
38	Earned surplus and undivided profits	446,914	-	6,477	49,766	180,071	32,195	30,253	28,240	8,996	19,628	6,535	-	84,753	-
39	Total compiled receipts	1,854,260	11,370	323,000	279,376	588,560	141,041	160,393	109,309	31,131	123,911	37,255	-	48,914	-
40	Business receipts	1,743,012	10,700	314,815	271,865	559,088	133,233	146,329	104,878	28,317	113,402	31,749	-	28,636	-
	Interest on Government obligations (less amortizable bond premium):														
41	Wholly taxable	1,297	3	-	27	220	67	238	301	112	78	-	-	251	-
42	Subject to surtax only	32	-	8	-	15	-	-	6	-	2	-	-	1	-
43	Wholly tax-exempt	733	-	-	-	117	19	56	216	100	179	-	-	46	-
44	Other interest	9,173	12	485	572	4,537	401	1,018	756	675	442	39	-	236	-
45	Rents	11,915	151	948	852	6,887	1,065	1,030	257	15	710	-	-	-	-
46	Royalties	69	-	-	-	58	2	2	-	-	-	7	-	-	-
47	Net short-term capital gain reduced by net long-term capital loss.	351	-	46	9	167	-	34	-	90	-	-	-	5	-
48	Net long-term capital gain reduced by net short-term capital loss.	31,632	377	583	221	2,725	154	1,862	283	508	8,728	4	-	16,187	-
49	Net gain, sales other than capital assets	11,055	3	570	518	1,096	3,057	5,811	-	-	-	-	-	-	-
50	Dividends, domestic corporations	13,234	8	103	318	2,577	156	984	723	1,268	201	3,655	-	3,241	-
51	Dividends, foreign corporations	1,427	-	-	-	10	-	24	52	-	-	1,136	-	205	-
52	Other receipts	30,330	116	5,442	4,994	11,063	2,887	3,005	1,837	46	169	665	-	106	-
53	Total compiled deductions	1,710,026	11,310	314,891	266,411	539,306	136,042	147,573	100,979	25,466	110,944	26,919	-	30,185	-
54	Cost of sales and operations	306,237	402	52,495	54,538	90,456	23,006	34,028	28,035	3,503	19,774	-	-	-	-
55	Compensation of officers	310,162	2,430	71,046	64,540	114,400	19,050	16,327	10,000	2,565	3,922	5,329	-	553	-
56	Rent paid on business property	56,612	437	11,404	6,968	18,255	3,716	4,876	3,234	889	3,415	1,244	-	2,174	-
57	Repairs	3,561	65	478	558	1,281	337	304	264	21	209	-	-	44	-
58	Bad debts	12,278	52	1,294	2,544	5,815	1,032	857	342	99	208	29	-	6	-
59	Interest paid	12,443	227	1,169	1,550	5,053	653	1,510	589	330	1,283	71	-	8	-
60	Taxes paid	35,325	256	6,296	4,769	11,496	2,634	3,434	2,076	649	2,661	753	-	301	-
61	Contributions or gifts	2,321	34	42	284	847	106	248	209	34	481	24	-	12	-
62	Amortization	1,119	1	154	470	293	77	79	6	27	3	9	-	-	-
63	Depreciation	31,758	226	5,160	4,522	11,977	1,891	1,721	1,777	524	3,372	213	-	375	-
64	Depletion	171	-	9	109	39	-	-	13	1	-	-	-	-	-
65	Advertising	21,692	136	5,402	4,296	7,548	1,792	1,136	628	207	180	318	-	49	-
66	Amounts contributed under pension plans	16,883	13	664	1,035	4,255	1,983	2,239	2,511	371	938	1,463	-	1,411	-
67	Amounts contributed under other employee benefit plans:	7,271	15	800	434	1,808	536	850	647	227	1,519	369	-	66	-
68	Net loss, sales other than capital assets	409	-	146	7	108	5	88	14	2	-	3	-	36	-
69	Other deductions	891,784	7,016	158,332	119,787	265,675	79,224	79,876	50,634	16,017	72,979	17,094	-	25,150	-
70	Compiled net profit (less net loss) (39 less 53)	144,234	60	8,109	12,965	49,254	4,999	12,820	8,330	5,665	12,967	10,336	-	18,729	-
71	Net income (less deficit), total (70 less 43)	143,501	60	8,109	12,965	49,137	4,980	12,764	8,114	5,565	12,788	10,336	-	18,683	-
	Returns other than Form 1120-S:														
72	Net income (less deficit) (71 less 79)	120,289	26	3,837	9,726	33,306	5,417	12,491	8,114	5,565	12,788	10,336	-	18,683	-
73	Statutory special deductions, total	16,687	132	2,080	952	3,262	340	1,056	1,288	1,270	347	3,204	-	2,756	-
74	Net operating loss carryforward	5,841	126	2,032	702	1,255	204	284	770	191	178	99	-	-	-
75	Dividends received deduction	10,847	6	48	251	2,007	136	772	518	1,079	169	3,105	-	2,756	-
76	Income subject to tax	140,919	1,046	13,326	13,581	42,907	7,029	13,050	9,037	4,334	13,290	7,132	-	16,187	-
77	Income tax	49,897	389	3,834	4,131	14,002	2,855	5,814	4,488	2,109	4,532	3,696	-	4,047	-
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77).	94,337	[3]329	4,275	8,834	35,252	2,144	7,006	3,842	3,556	8,435	6,640	-	14,682	-
79	Form 1120-S net income (less deficit) (71 less 72)	23,212	34	4,272	3,239	15,831	[4]	273	-	-	-	-	-	-	-
	Distributions to stockholders:														
80	Cash and assets other than own stock	38,173	172	5,105	2,614	17,292	662	3,341	2,114	1,169	1,220	2,084	-	2,400	-
81	Corporation's own stock	2,953	-	243	41	2,175	-	239	-	71	-	-	-	184	-

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	FINANCE, INSURANCE, AND REAL ESTATE: REAL ESTATE, EXCEPT LESSORS OF REAL PROPERTY OTHER THAN BUILDINGS														
1	Number of returns, total	227,984	8,620	75,621	44,858	79,799	11,438	5,487	1,400	498	190	47	17	8	1
2	Form 1120-S	7,293	290	3,498	1,336	1,930	179	52	6	2	-	-	-	-	-
		(Thousand dollars)													
3	Total assets	53,476,384	-	1,770,494	3,200,247	17,365,385	7,870,744	8,185,582	4,747,507	3,367,970	2,867,235	1,531,283	1,145,620	1,170,178	254,139
4	Cash	2,406,632	-	176,899	215,228	986,199	305,865	289,634	151,259	90,074	84,329	45,362	41,704	13,047	7,032
5	Notes and accounts receivable	5,147,701	-	215,882	348,576	1,798,632	740,722	786,490	423,204	258,294	195,066	85,519	87,047	202,745	5,524
6	Less: Reserve for bad debts	94,446	-	5,464	5,043	33,458	8,808	9,988	3,090	5,339	568	1,017	13,439	8,232	-
7	Inventories, total	105,971	-	2,862	6,710	40,899	8,683	23,807	11,851	6,372	3,513	619	44	186	425
8	Last-in, first-out	1,746	-	3	-	38	15	1,451	239	-	-	-	-	-	-
9	Other than last-in, first-out	47,089	-	2,330	3,949	19,076	5,251	7,717	3,976	1,359	3,147	284	-	-	-
10	Not stated	57,136	-	529	2,761	21,785	3,417	14,639	7,636	5,013	366	335	44	186	425
	Investments, Government obligations:														
11	States and possessions	142,215	-	120	2,488	18,946	17,004	23,845	12,375	19,148	17,231	2,731	4,842	23,485	-
12	United States obligations	359,044	-	4,287	8,882	73,830	43,510	57,860	42,861	29,459	18,370	33,609	7,616	38,760	-
13	Not stated	63,929	-	2,010	2,401	23,976	10,130	12,606	7,223	4,608	975	-	-	-	-
14	Other current assets, including short-term marketable investments.	796,764	-	22,860	41,399	277,047	150,582	111,451	75,991	50,333	24,495	12,893	24,314	3,622	1,777
15	Loans to stockholders	161,038	-	14,438	21,039	69,064	12,114	22,110	8,545	6,828	637	5,492	771	-	-
16	Mortgage and real estate loans	1,223,174	-	34,731	50,892	353,905	93,464	180,469	105,298	76,753	96,773	118,701	69,250	22,466	20,472
17	Other investments	6,539,618	-	130,679	278,877	1,945,058	998,407	1,102,393	536,702	488,735	402,800	350,768	76,291	187,212	41,696
18	Depreciable assets	34,632,408	-	1,125,354	2,100,298	11,146,441	5,265,958	5,290,772	3,247,069	2,171,830	1,951,899	874,384	830,575	527,439	100,389
19	Less: Accumulated amortization and depreciation	9,772,149	-	419,601	726,260	3,457,295	1,560,211	1,398,818	779,188	500,350	426,877	211,406	155,140	127,534	9,469
20	Depletable assets	84,703	-	4,260	1,798	19,204	14,352	25,198	7,575	6,861	4,673	782	-	-	-
21	Less: Accumulated depletion	23,162	-	1,088	440	2,407	6,487	7,462	263	796	4,114	105	-	-	-
22	Land	9,903,860	-	389,991	758,203	3,577,986	1,521,973	1,352,206	707,991	568,126	406,684	174,053	119,919	261,149	65,579
23	Intangible assets	111,566	-	4,365	6,620	30,898	9,488	27,395	14,990	4,799	4,973	6,294	877	867	-
24	Less: Accumulated amortization	27,147	-	1,732	1,589	8,959	2,132	7,184	2,459	783	1,031	713	133	432	-
25	Other assets	1,714,665	-	69,641	90,168	505,419	256,130	302,798	179,573	93,018	87,407	33,317	51,082	25,398	20,714
26	Total liabilities	53,476,384	-	1,770,494	3,200,247	17,365,385	7,870,744	8,185,582	4,747,507	3,367,970	2,867,235	1,531,283	1,145,620	1,170,178	254,139
27	Accounts payable	2,677,933	-	137,757	176,489	903,164	426,459	389,869	192,069	154,715	121,444	108,262	39,704	12,603	15,398
28	Deposits and withdrawable shares	118,778	-	5,164	8,097	41,436	10,153	18,581	13,218	5,420	1,386	340	14,983	-	-
29	Bonds, notes, mortgages payable maturing in less than one year.	5,811,681	-	201,909	323,073	1,912,192	975,828	991,237	538,896	320,690	234,014	172,434	96,476	44,932	-
30	Other current liabilities	1,339,335	-	70,203	98,787	478,160	190,284	190,005	108,981	66,251	44,078	31,243	25,415	18,389	17,539
31	Loans from stockholders	1,184,035	-	112,252	135,671	479,097	157,434	121,996	60,708	35,779	31,720	32,781	16,597	-	-
32	Bonds, notes, mortgages payable maturing in one year or more.	24,870,375	-	516,662	1,100,602	6,955,809	3,754,553	4,205,224	2,641,127	1,809,047	1,597,831	729,960	718,144	649,271	192,145
33	Other liabilities	2,236,355	-	89,022	145,690	671,104	323,863	325,379	173,581	153,240	122,310	67,377	45,702	116,737	2,350
34	Capital stock, preferred	606,261	-	13,538	20,714	144,449	92,074	106,655	51,017	58,390	57,352	40,564	2,377	12,547	6,584
35	Capital stock, common	6,751,863	-	571,805	714,838	2,730,315	907,478	807,920	355,392	271,522	246,614	60,317	31,859	39,450	14,353
36	Paid-in or capital surplus	2,707,882	-	86,534	82,837	500,100	326,952	476,089	298,861	254,455	239,086	138,276	119,966	168,057	16,669
37	Surplus reserves	354,403	-	5,316	14,235	97,639	55,875	69,609	39,541	22,258	10,092	10,031	995	27,894	918
38	Earned surplus and undivided profits	4,817,483	-	[1]39,668	379,214	2,451,920	649,791	483,018	274,116	216,203	161,308	139,698	33,402	80,298	[1]11,817
39	Total compiled receipts	9,524,675	138,500	771,738	743,366	3,293,407	1,222,112	1,207,710	677,431	438,255	373,838	258,775	168,682	131,653	99,208
40	Business receipts	6,203,142	87,644	574,674	505,440	2,084,011	800,895	769,469	460,630	293,309	233,759	138,233	106,495	75,675	72,908
	Interest on Government obligations (less amortizable bond premium):														
41	Wholly taxable	11,220	221	70	386	2,811	1,736	2,016	1,162	751	666	376	127	893	5
42	Subject to surtax only	160	-	10	-	79	29	26	11	-	3	2	-	-	-
43	Wholly tax-exempt	39,058	25	42	96	938	614	961	716	675	545	33,672	1	773	-
44	Other interest	220,011	3,359	6,184	10,144	67,028	29,924	35,300	22,521	10,631	10,837	4,029	7,333	9,585	3,136
45	Rents	1,234,536	12,004	62,377	88,599	481,196	183,225	169,850	74,693	46,979	49,013	21,658	23,206	21,736	-
46	Royalties	6,685	94	264	72	1,404	455	1,188	318	178	2,453	259	-	-	-
47	Net short-term capital gain reduced by net long-term capital loss.	8,784	133	727	1,307	2,219	1,436	1,477	559	83	126	208	435	5	69
48	Net long-term capital gain reduced by net short-term capital loss.	338,015	7,637	18,828	15,056	94,173	35,178	44,422	25,813	22,515	27,125	28,728	8,795	2,734	7,011
49	Net gain, sales other than capital assets	1,059,029	22,610	83,472	94,464	439,577	116,190	120,705	54,814	37,918	32,910	19,877	16,158	8,297	12,037
50	Dividends, domestic corporations	80,230	321	404	1,893	16,641	13,123	14,161	9,379	7,132	7,089	6,743	1,142	2,187	15
51	Dividends, foreign corporations	797	2	-	-	56	72	83	118	115	126	17	-	37	171
52	Other receipts	323,008	4,450	24,686	25,909	103,274	39,235	48,052	26,697	17,969	9,186	4,973	4,990	9,731	3,856

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	FINANCE, INSURANCE, AND REAL ESTATE: REAL ESTATE, EXCEPT LESSORS OF REAL PROPERTY OTHER THAN BUILDINGS—Continued	(Thousand dollars)													
53	Total compiled deductions	8,538,729	129,984	727,894	651,998	2,833,414	1,108,277	1,123,480	627,979	416,104	328,237	189,828	171,110	126,313	104,111
54	Cost of sales and operations	183,366	3,267	41,915	12,270	41,870	17,862	22,708	11,748	1,962	5,139	4,790	5,290	-	14,545
55	Compensation of officers	555,835	5,212	86,663	68,698	239,443	55,658	51,490	20,775	10,489	7,786	3,461	2,180	2,957	1,023
56	Rent paid on business property	363,945	7,816	59,396	23,801	109,670	33,456	36,601	22,212	22,864	8,487	5,048	9,907	5,533	19,154
57	Repairs	276,886	3,632	20,993	26,801	105,279	40,263	33,751	17,847	10,352	7,233	5,232	2,674	1,015	1,814
58	Bad debts	32,242	404	2,864	2,529	10,484	4,604	4,680	2,044	1,650	1,362	331	1,003	42	245
59	Interest paid	1,393,798	20,907	39,839	71,912	413,637	208,019	223,758	133,976	88,154	75,022	36,962	36,398	26,667	18,547
60	Taxes paid	1,165,557	16,188	67,340	93,166	413,735	171,437	154,246	86,514	53,812	48,169	24,073	16,172	12,067	8,638
61	Contributions or gifts	11,861	113	381	519	3,848	1,278	1,874	1,415	755	665	584	186	243	-
62	Amortization	16,685	675	516	738	3,962	3,126	3,443	1,814	900	1,123	52	139	197	-
63	Depreciation	1,432,139	18,662	56,930	92,063	479,802	211,543	201,973	120,417	80,903	66,307	43,254	37,749	17,290	5,246
64	Depletion	4,127	104	76	327	1,208	420	783	112	121	744	232	-	-	-
65	Advertising	156,827	3,022	27,753	13,828	48,290	13,545	15,896	8,853	7,916	5,538	4,040	4,311	2,476	1,359
66	Amounts contributed under pension plans	16,552	57	667	605	3,835	1,377	2,920	1,679	1,044	848	972	879	1,565	104
67	Amounts contributed under other employee benefit plans	14,231	228	496	406	3,431	1,886	2,367	1,376	972	818	396	321	523	1,011
68	Net loss, sales other than capital assets	43,424	4,469	9,720	4,151	14,268	2,130	5,650	1,985	831	171	46	-	3	-
69	Other deductions	2,871,254	45,228	312,345	240,184	940,652	341,673	361,340	195,212	133,379	98,825	60,355	53,901	55,735	32,425
70	Compiled net profit (less net loss) (39 less 53)	985,946	8,516	43,844	91,368	459,993	113,835	84,230	49,452	22,151	45,601	68,947	[2]2,428	5,340	[2]4,903
71	Net income (less deficit), total (70 less 43)	946,888	8,491	43,802	91,272	459,055	113,221	83,269	48,736	21,476	45,056	35,275	[2]2,429	4,567	[2]4,903
	Returns other than Form 1120-S:														
72	Net income (less deficit) (71 less 79)	921,184	9,740	34,366	85,983	448,707	111,654	82,449	48,904	21,815	45,056	35,275	[2]2,429	4,567	[2]4,903
73	Statutory special deductions, total	193,457	9,661	13,753	12,816	52,913	22,180	27,157	16,844	9,433	13,464	11,405	1,622	2,196	13
74	Net operating loss carryforward	127,997	9,381	13,467	11,517	39,917	11,470	15,680	8,960	3,442	7,499	5,675	652	337	-
75	Dividends received deduction	65,461	280	286	1,300	12,996	10,710	11,477	7,884	5,991	5,965	5,730	970	1,859	13
76	Income subject to tax	1,256,323	18,050	72,587	112,300	549,703	153,737	132,887	75,786	45,539	47,760	33,187	5,202	9,585	-
77	Income tax	419,194	6,386	19,883	33,153	170,631	53,062	50,260	30,971	18,544	18,377	11,658	1,784	4,485	-
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77)	566,752	2,130	23,961	58,215	289,362	60,773	33,970	18,481	3,607	27,224	57,289	[3]4,212	855	[3]4,903
79	Form 1120-S net income (less deficit) (71 less 72)	25,704	[2]1,249	9,436	5,289	10,348	1,567	820	[2]168	[2]339	-	-	-	-	-
	Distributions to stockholders:														
80	Cash and assets other than own stock	291,309	28,681	26,510	38,517	97,097	23,781	25,158	12,690	8,513	15,548	7,156	3,893	3,388	377
81	Corporation's own stock	38,008	542	836	470	15,253	6,180	4,784	1,095	1,327	3,058	2,790	1,673	-	-
	FINANCE, INSURANCE, AND REAL ESTATE: LESSORS OF REAL PROPERTY, EXCEPT BUILDINGS														
1	Number of returns, total	6,888	259	2,863	1,258	1,860	381	134	61	40	17	4	7	4	-
2	Form 1120-S	175	([4])	119	24	([4])	([4])	-	-	-	-	-	-	-	-
		(Thousand dollars)													
3	Total assets	3,050,917	-	62,367	87,742	405,566	263,021	205,604	212,032	262,558	259,992	138,607	521,086	632,342	-
4	Cash	138,107	-	9,501	11,271	35,474	22,927	10,646	7,667	15,978	4,777	4,827	14,641	398	-
5	Notes and accounts receivable	145,601	-	7,261	9,953	39,772	25,069	12,840	13,281	13,438	7,196	3,587	9,250	3,954	-
6	Less: Reserve for bad debts	1,774	-	2	434	572	-	351	10	39	-	-	366	-	-
7	Inventories, total	11,930	-	232	1,996	1,963	3,072	524	389	796	1,780	575	603	-	-
8	Last-in, first-out	1,323	-	-	-	492	184	20	3	131	-	-	493	-	-
9	Other than last-in, first-out	5,429	-	-	599	1,227	2,626	86	10	306	-	575	-	-	-
10	Not stated	5,178	-	232	1,397	244	262	418	376	359	1,780	-	110	-	-
	Investments, Government obligations:														
11	States and possessions	15,200	-	-	869	1,417	4,562	2,321	5,049	897	85	-	-	-	-
12	United States obligations	73,973	-	954	2,316	10,272	18,414	12,395	8,738	17,325	2,192	795	572	-	-
13	Not stated	792	-	27	17	267	-	90	-	391	-	-	-	-	-
14	Other current assets, including short-term marketable investments	27,778	-	1,990	2,001	11,456	992	2,396	2,242	1,641	794	1,653	1,295	1,318	-
15	Loans to stockholders	1,701	-	455	497	145	388	5	-	211	-	-	-	-	-
16	Mortgage and real estate loans	18,100	-	611	847	3,835	8,064	13	4,715	-	15	-	-	-	-
17	Other investments	273,027	-	2,635	8,680	30,580	18,764	19,785	24,965	43,986	22,887	9,625	38,347	52,773	-
18	Depreciable assets	1,783,696	-	8,893	15,218	140,701	48,337	70,783	84,336	121,135	237,366	85,477	504,498	466,952	-
19	Less: Accumulated amortization and depreciation	321,283	-	3,251	5,721	68,128	17,869	20,337	14,521	19,501	43,657	20,175	53,988	54,135	-
20	Depletable assets	620,488	-	7,479	7,935	82,788	50,698	68,884	72,857	58,306	7,596	58,887	-	205,058	-
21	Less: Accumulated depletion	215,408	-	2,256	4,889	45,106	10,134	24,768	34,088	28,281	5,935	15,974	-	43,977	-
22	Land	394,979	-	22,407	34,540	140,814	75,657	41,555	27,024	28,500	18,759	4,796	927	-	-
23	Intangible assets	6,242	-	503	33	4,474	112	678	77	365	-	-	-	-	-
24	Less: Accumulated amortization	3,917	-	18	6	3,116	74	450	58	195	-	-	-	-	-
25	Other assets	81,685	-	4,946	2,619	18,530	14,042	8,595	9,369	7,605	6,137	4,534	5,307	1	-

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	FINANCE, INSURANCE, AND REAL ESTATE: LESSORS OF REAL PROPERTY, EXCEPT BUILDINGS—Continued	(Thousand dollars)													
26	Total liabilities	3,050,917	-	62,367	87,742	405,566	263,021	205,604	212,032	262,558	259,992	138,607	521,086	632,342	-
27	Accounts payable	94,020	-	8,445	2,927	13,978	7,747	3,774	5,246	6,542	43,066	628	1,650	17	-
28	Deposits and withdrawable shares	2,455	-	22	-	2,296	97	40	-	-	-	-	-	-	-
29	Bonds, notes, mortgages payable maturing in less than one year.	115,634	-	10,051	6,070	36,333	12,380	11,812	12,224	8,085	14,101	3,804	774	-	-
30	Other current liabilities	58,803	-	1,244	4,126	12,538	7,349	5,629	5,542	5,915	5,580	2,276	7,007	1,597	-
31	Loans from stockholders	19,030	-	3,441	1,544	8,048	174	2,943	2,880	-	-	-	-	-	-
32	Bonds, notes, mortgages payable maturing in one year or more.	1,233,706	-	9,415	12,585	74,929	72,197	53,242	52,466	63,099	93,246	67,410	279,447	455,670	-
33	Other liabilities	85,936	-	2,217	5,391	13,642	9,683	8,779	9,735	11,564	10,136	1,943	12,846	-	-
34	Capital stock, preferred	96,712	-	579	1,357	20,854	2,297	1,190	1,520	9,073	20,821	11,189	27,832	-	-
35	Capital stock, common	822,860	-	54,109	33,152	131,923	82,926	68,602	59,839	69,276	43,810	3,545	100,619	175,059	-
36	Paid-in or capital surplus	294,809	-	4,184	5,079	66,322	32,798	31,388	18,176	31,168	27,986	24,937	46,153	6,618	-
37	Surplus reserves	52,684	-	1,251	619	1,634	18,864	5,373	7,044	6,980	898	-	7,571	2,450	-
38	Earned surplus and undivided profits	174,268	-	[1]32,591	14,892	23,069	16,509	12,832	37,360	50,856	348	22,875	37,187	[1]9,069	-
39	Total compiled receipts	376,595	7,851	18,567	19,699	67,253	49,033	29,179	25,043	36,897	21,933	21,731	32,350	47,059	-
40	Business receipts	61,968	2,525	5,637	5,796	10,004	8,884	4,596	2,142	1,835	4,445	5,568	9,994	542	-
	Interest on Government obligations (less amortizable bond premium):														
41	Wholly taxable	2,089	79	70	67	358	550	340	179	417	15	-	14	-	-
42	Subject to surtax only	469	-	1	-	-	462	-	3	3	-	-	-	-	-
43	Wholly tax-exempt	645	8	52	165	34	86	72	180	37	10	1	-	-	-
44	Other interest	4,405	24	39	245	1,673	710	425	419	455	99	106	210	-	-
45	Rents	100,634	241	5,871	3,968	24,317	7,328	7,398	4,466	7,238	11,294	1,961	16,080	10,472	-
46	Royalties	143,428	4,129	3,274	6,470	20,824	18,856	10,689	12,190	18,527	4,452	7,567	405	36,045	-
47	Net short-term capital gain reduced by net long-term capital loss.	131	-	6	21	50	-	21	33	-	-	-	-	-	-
48	Net long-term capital gain reduced by net short-term capital loss.	41,670	654	2,564	2,262	7,067	5,296	3,713	3,611	5,427	216	5,776	5,084	-	-
49	Net gain, sales other than capital assets	587	5	264	207	10	6	77	-	18	-	-	-	-	-
50	Dividends, domestic corporations	3,879	2	11	33	468	276	315	480	1,049	1,138	42	65	-	-
51	Dividends, foreign corporations	142	-	-	-	-	1	1	3	17	79	41	-	-	-
52	Other receipts	16,548	184	778	465	2,448	6,578	1,532	1,337	1,874	185	669	498	-	-
53	Total compiled deductions	284,966	6,408	17,069	11,639	44,270	35,828	21,912	15,927	17,428	20,581	14,171	30,238	49,495	-
54	Cost of sales and operations	10,643	9	216	382	926	1,425	493	89	143	1,035	3,007	2,918	-	-
55	Compensation of officers	9,290	197	944	1,397	2,597	1,344	980	448	681	324	74	281	23	-
56	Rent paid on business property	11,192	1,416	3,571	854	973	1,096	505	98	749	1,211	19	700	-	-
57	Repairs	3,644	84	395	188	673	551	356	72	196	33	5	1,091	-	-
58	Bad debts	1,474	19	51	-	765	-	3	68	36	-	518	14	-	-
59	Interest paid	39,802	262	873	708	4,421	2,757	2,322	2,436	1,822	4,265	2,247	7,242	10,447	-
60	Taxes paid	36,400	665	1,130	1,824	5,461	7,074	3,682	1,370	5,194	3,718	1,445	4,837	-	-
61	Contributions or gifts	742	11	22	21	126	141	74	57	172	17	101	-	-	-
62	Amortization	2,171	2	229	2	56	38	185	785	4	-	-	138	732	-
63	Depreciation	32,367	564	645	1,304	8,763	2,651	2,576	1,737	840	2,401	3,617	2,813	4,456	-
64	Depletion	65,125	613	832	1,794	7,416	4,531	3,000	6,044	4,302	1,683	2,068	522	32,320	-
65	Advertising	2,213	1	-	-	49	1,376	677	4	3	8	22	73	-	-
66	Amounts contributed under pension plans	511	-	-	3	79	116	48	15	185	41	2	22	-	-
67	Amounts contributed under other employee benefit plans.	204	-	-	-	46	39	23	28	40	22	-	6	-	-
68	Net loss, sales other than capital assets	1,716	83	1,038	-	258	64	58	30	2	80	94	8	1	-
69	Other deductions	67,472	2,482	7,123	3,162	11,661	12,625	6,930	2,646	3,059	5,743	952	9,573	1,516	-
70	Compiled net profit (less net loss) (39 less 53)	91,629	1,443	1,498	8,060	22,983	13,205	7,267	9,116	19,469	1,352	7,560	2,112	[2]2,436	-
71	Net income (less deficit), total (70 less 43)	90,984	1,435	1,446	7,895	22,949	13,119	7,195	8,936	19,432	1,342	7,559	2,112	[2]2,436	-
	Returns other than Form 1120-S:														
72	Net income (less deficit) (71 less 79)	87,794	1,428	257	7,952	23,187	10,830	7,195	8,936	19,432	1,342	7,559	2,112	[2]2,436	-
73	Statutory special deductions, total	7,136	322	716	238	1,163	1,801	338	514	993	978	35	38	-	-
74	Net operating loss carryforward	3,902	320	706	227	793	1,569	69	107	101	10	-	-	-	-
75	Dividends received deduction	3,234	2	10	11	370	232	269	407	892	968	35	38	-	-
76	Income subject to tax	104,043	1,594	3,679	8,552	25,186	11,710	11,408	10,093	18,579	1,868	7,825	3,353	196	-
77	Income tax	40,455	741	1,031	2,721	8,923	5,015	4,634	4,115	8,123	895	2,497	1,675	85	-
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77)	51,174	702	467	5,339	14,060	8,190	2,633	5,001	11,346	457	5,063	437	[3]2,521	-
79	Form 1120-S net income (less deficit) (71 less 72)	3,190	([4])	1,189	[2]57	([4])	([4])	-	-	-	-	-	-	-	-
	Distributions to stockholders:														
80	Cash and assets other than own stock	60,536	4,385	1,905	4,258	8,570	18,893	5,654	4,229	7,089	1,744	1,011	2,798	-	-
81	Corporation's own stock	5,463	-	-	-	2,094	1,163	221	1,080	905	-	-	-	-	-

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	TOTAL SERVICES														
1	Number of returns, total	137,955	6,695	76,922	20,184	28,111	3,502	1,643	503	209	121	39	14	10	2
2	Form 1120-S	14,954	544	8,981	2,468	2,714	176	67	3	1	-	-	-	-	-
								(Thousand dollars)							
3	Total assets	22,829,046	-	1,311,147	1,436,199	5,781,969	2,429,001	2,473,067	1,724,652	1,418,431	1,880,988	1,351,042	961,358	1,530,749	530,443
4	Cash	2,072,297	-	209,064	183,076	559,431	186,823	207,137	141,777	127,495	150,444	103,658	59,419	101,522	42,451
5	Notes and accounts receivable	4,057,377	-	248,923	299,123	985,314	379,304	392,331	299,942	288,827	398,865	328,290	135,956	217,615	82,887
6	Less: Reserve for bad debts	56,125	-	3,697	7,958	11,443	4,340	4,703	4,979	3,548	10,278	2,164	435	1,708	872
7	Inventories, total	1,094,621	-	71,906	62,398	196,218	65,878	80,378	52,794	41,490	78,555	58,227	80,976	293,130	12,671
8	Last-in, first-out	22,631	-	2,130	1,137	3,319	263	1,847	113	621	1,566	11,635	-	-	-
9	Other than last-in, first-out	337,207	-	39,674	33,692	102,976	26,926	41,202	20,821	24,788	41,076	4,959	1,093	-	-
10	Not stated	734,783	-	30,102	27,569	89,923	38,689	37,329	31,860	16,081	35,913	41,633	79,883	293,130	12,671
	Investments, Government obligations:														
11	States and possessions	76,181	-	388	2,768	7,153	4,160	8,193	5,601	11,232	15,358	4,042	17,286	-	-
12	United States obligations	255,889	-	4,526	11,320	45,900	31,860	34,384	34,080	28,051	29,088	7,287	15,726	5,762	7,905
13	Not stated	67,963	-	2,977	2,387	7,316	5,480	10,669	4,694	17,471	7,063	2,475	-	7,431	-
14	Other current assets, including short-term marketable investments.	485,312	-	34,498	31,166	126,634	59,878	63,496	37,258	30,955	45,719	20,440	6,341	21,900	7,027
15	Loans to stockholders	66,149	-	13,316	9,249	23,388	7,520	6,569	1,653	3,571	196	-	687	-	-
16	Mortgage and real estate loans	151,906	-	2,473	6,337	43,121	23,775	15,799	11,514	11,615	7,760	14,489	8,024	6,105	894
17	Other investments	2,696,693	-	45,594	60,859	332,582	165,936	248,539	206,144	209,695	359,718	263,074	245,141	439,399	120,012
18	Depreciable assets	15,783,608	-	1,092,881	1,160,350	4,739,216	1,887,577	1,832,430	1,238,860	851,559	1,024,914	616,408	425,914	565,295	348,204
19	Less: Accumulated amortization and depreciation	6,550,985	-	552,404	547,659	1,987,590	730,785	729,261	540,506	340,471	409,557	182,159	179,118	208,984	142,491
20	Depletable assets	41,541	-	5,078	1,257	18,550	3,078	4,950	8,543	60	25	-	-	-	-
21	Less: Accumulated depletion	10,653	-	1,742	443	6,111	-	664	1,685	8	-	-	-	-	-
22	Land	1,348,690	-	35,021	75,731	396,753	190,667	164,916	125,448	73,681	98,055	38,459	71,635	35,284	43,040
23	Intangible assets	339,538	-	13,511	6,490	57,698	55,906	69,828	74,176	21,355	28,734	4,665	2,525	4,650	-
24	Less: Accumulated amortization	189,532	-	6,913	2,003	20,721	37,379	43,978	51,626	7,816	16,831	246	2,019	-	-
25	Other assets	1,098,576	-	95,747	81,751	268,560	133,663	112,054	80,964	53,217	73,160	74,097	73,300	43,348	8,715
26	Total liabilities	22,829,046	-	1,311,147	1,436,199	5,781,969	2,429,001	2,473,067	1,724,652	1,418,431	1,880,988	1,351,042	961,358	1,530,749	530,443
27	Accounts payable	2,544,375	-	237,762	184,139	644,212	246,701	258,108	191,142	161,179	181,333	206,521	47,219	172,074	13,985
28	Deposits and withdrawable shares	35,477	-	4,446	3,409	8,999	3,982	5,604	3,738	3,522	132	1,645	-	-	-
29	Bonds, notes, mortgages payable maturing in less than one year.	2,495,194	-	198,142	157,905	672,614	293,853	301,415	189,472	112,695	270,139	112,537	105,022	56,751	24,649
30	Other current liabilities	1,219,594	-	110,680	89,948	312,754	127,282	139,203	96,956	71,905	95,027	50,403	30,120	76,052	19,264
31	Loans from stockholders	534,065	-	100,181	50,917	121,989	29,340	26,810	21,909	2,555	35,102	19,163	110	125,989	-
32	Bonds, notes, mortgages payable maturing in one year or more.	6,353,433	-	232,362	294,115	1,540,365	784,255	803,891	525,165	376,964	458,163	365,221	270,759	405,556	296,617
33	Other liabilities	1,112,075	-	67,984	56,887	213,816	126,404	109,239	89,787	79,494	93,734	73,904	110,427	86,039	4,360
34	Capital stock, preferred	324,080	-	15,635	10,583	72,632	56,339	31,486	34,325	20,259	28,946	33,900	9,254	10,721	-
35	Capital stock, common	3,399,316	-	480,138	341,305	1,067,450	313,945	318,481	185,933	158,249	217,531	108,299	72,199	129,199	6,587
36	Paid-in or capital surplus	1,521,905	-	92,317	50,835	183,593	116,419	156,736	111,825	109,092	205,143	176,250	98,245	160,894	60,556
37	Surplus reserves	235,237	-	5,181	5,206	35,243	16,575	20,077	17,723	21,567	16,051	7,188	4,426	39,448	46,552
38	Earned surplus and undivided profits	3,054,295	-	[1]233,681	190,950	908,302	313,906	302,017	256,677	300,950	279,687	196,011	213,577	268,026	57,873
39	Total compiled receipts	25,920,339	227,828	3,631,669	2,740,983	7,041,428	2,390,738	2,408,643	1,498,004	1,348,994	1,839,701	832,226	434,718	1,187,442	337,965
40	Business receipts	24,563,082	210,848	3,536,761	2,643,277	6,753,163	2,257,614	2,253,861	1,387,852	1,272,040	1,766,039	798,563	372,819	1,074,720	235,525
	Interest on Government obligations (less amortizable bond premium):														
41	Wholly taxable	8,984	6	15	517	1,311	860	1,157	1,115	868	1,068	614	444	946	63
42	Subject to surtax only	184	2	-	1	1	166	2	12	-	-	-	-	-	-
43	Wholly tax-exempt	3,370	3	1	69	200	532	489	229	491	627	48	478	203	-
44	Other interest	67,609	343	1,311	2,633	15,337	5,962	5,613	6,963	6,114	6,490	4,752	2,449	5,617	4,025
45	Rents	442,469	3,530	26,166	35,017	116,750	45,642	62,543	34,883	18,929	13,552	4,876	42,213	10,362	28,006
46	Royalties	64,921	183	1,356	1,059	4,986	1,521	3,011	2,201	1,851	1,389	121	3,496	12,773	30,974
47	Net short-term capital gain reduced by net long-term capital loss.	3,492	13	518	173	1,668	290	405	69	130	6	193	-	10	17
48	Net long-term capital gain reduced by net short-term capital loss.	212,374	6,236	21,264	6,741	29,185	18,759	17,297	10,129	19,654	16,256	4,956	886	58,893	2,118
49	Net gain, sales other than capital assets	10,342	126	1,176	511	2,424	2,885	1,030	728	971	487	4	-	-	-
50	Dividends, domestic corporations	36,806	1,542	101	483	3,615	2,219	5,493	2,637	3,769	12,596	1,767	1,218	1,356	10
51	Dividends, foreign corporations	53,112	-	16	-	329	-	304	114	922	2,085	1,068	1,505	16,089	30,680
52	Other receipts	453,594	4,996	42,984	50,502	112,459	54,288	57,438	51,072	23,255	19,106	15,264	9,210	6,473	6,547

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		(Thousand dollars)													
	TOTAL SERVICES—Continued														
53	Total compiled deductions	25,027,043	233,978	3,653,040	2,677,709	6,845,753	2,324,534	2,337,238	1,418,770	1,272,778	1,707,519	779,843	406,288	1,086,814	282,779
54	Cost of sales and operations	12,764,070	93,626	1,564,575	1,328,834	3,352,172	1,162,319	1,235,593	773,595	793,408	1,080,465	384,572	214,260	699,983	80,668
55	Compensation of officers	1,382,130	12,609	403,913	223,036	438,188	92,837	68,385	38,792	30,346	36,079	25,577	4,915	5,899	1,554
56	Rent paid on business property	964,180	15,222	225,640	135,716	292,066	63,418	71,278	35,018	30,704	35,772	22,700	10,440	22,147	4,059
57	Repairs	268,913	3,130	35,035	27,351	84,657	25,529	25,159	16,314	13,970	12,818	6,387	6,134	7,457	4,972
58	Bad debts	91,351	1,883	9,603	9,445	22,558	11,403	6,351	3,396	2,496	5,749	5,104	9,947	2,721	695
59	Interest paid	405,933	4,448	18,490	22,397	107,415	49,390	49,617	31,917	19,873	32,270	18,994	15,844	20,882	14,396
60	Taxes paid	743,243	7,530	97,213	69,760	216,316	77,737	78,080	44,625	35,205	40,845	22,886	16,682	24,218	12,146
61	Contributions or gifts	14,422	219	944	535	3,664	1,514	1,609	1,304	1,215	1,458	836	641	416	67
62	Amortization	68,988	5,350	2,156	1,140	19,732	2,376	16,104	9,038	5,032	854	7,150	11	34	11
63	Depreciation	1,530,190	13,400	136,213	109,473	448,355	175,479	167,095	112,229	70,779	102,699	60,135	37,233	70,771	26,329
64	Depletion	3,346	24	698	197	1,561	210	160	146	84	5	39	-	214	8
65	Advertising	447,895	8,397	72,573	56,842	105,607	46,599	32,893	26,666	23,799	19,654	6,773	8,054	35,447	4,591
66	Amounts contributed under pension plans	117,956	1,099	3,443	5,047	24,422	12,536	14,231	9,314	12,936	17,084	9,456	5,659	1,756	973
67	Amounts contributed under other employee benefit plans	72,213	736	6,506	5,899	19,138	5,448	8,371	5,470	5,920	5,878	4,512	1,747	1,496	1,092
68	Net loss, sales other than capital assets	25,401	2,374	10,232	1,014	4,968	2,279	1,253	621	334	1,307	165	761	87	6
69	Other deductions	6,126,812	63,931	1,065,806	681,023	1,704,934	595,460	561,059	310,325	226,677	314,582	204,557	73,960	193,286	131,212
70	Compiled net profit (less net loss) (39 less 53)	893,296	[2]6,150	[2]21,371	63,274	195,675	66,204	71,405	79,234	76,216	132,182	52,383	28,430	100,628	55,186
71	Net income (less deficit), total (70 less 43)	889,926	[2]6,153	[2]21,372	63,205	195,475	65,672	70,916	79,005	75,725	131,555	52,335	27,952	100,425	55,186
	Returns other than Form 1120-S:														
72	Net income (less deficit) (71 less 79)	856,374	[2]1,588	[2]30,807	49,977	176,677	66,018	74,025	78,976	75,643	131,555	52,335	27,952	100,425	55,186
73	Statutory special deductions, total	126,217	3,725	22,590	13,107	24,202	13,681	11,695	8,789	5,778	17,584	2,518	1,121	1,418	9
74	Net operating loss carryforward	94,234	2,414	22,545	12,717	21,275	11,868	7,148	4,816	2,692	7,657	1,017	85	-	-
75	Dividends received deduction	29,357	1,311	45	390	2,766	1,813	4,547	2,054	3,086	9,927	1,501	1,036	872	9
76	Income subject to tax	1,254,140	11,464	67,098	85,688	289,627	100,375	114,570	94,741	86,142	134,468	62,940	39,744	112,106	55,177
77	Income tax	524,802	5,124	19,116	26,221	103,232	41,951	53,074	46,079	39,915	66,451	31,666	20,548	42,906	28,519
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77)	368,494	[3]11,274	[3]40,487	37,053	92,443	24,253	18,331	33,155	36,301	65,731	20,717	7,882	57,722	26,667
79	Form 1120-S net income (less deficit) (71 less 72)	33,552	[2]4,565	9,435	13,228	18,798	[2]346	[2]3,109	29	82	-	-	-	-	-
	Distributions to stockholders:														
80	Cash and assets other than own stock	233,045	14,023	22,800	13,091	40,981	19,604	18,065	16,764	12,630	30,982	10,822	12,800	17,354	3,129
81	Corporation's own stock	63,331	248	218	1,364	10,038	5,419	7,019	3,573	1,820	9,697	11,426	8,182	2,547	1,780
	SERVICES: HOTELS, ROOMING HOUSES, CAMPS, AND OTHER LODGING PLACES														
1	Number of returns, total	13,007	571	4,082	2,092	4,737	891	421	123	50	26	10	2	1	1
2	Form 1120-S	1,582	44	446	241	731	78	39	2	1	-	-	-	-	-
		(Thousand dollars)													
3	Total assets	4,591,762	-	94,241	148,842	1,007,234	647,718	623,496	410,637	344,572	387,427	339,655	110,950	216,017	260,973
4	Cash	232,099	-	11,177	8,221	46,480	20,844	28,874	18,384	23,764	14,070	21,537	5,051	20,286	13,411
5	Notes and accounts receivable	349,277	-	6,155	9,689	67,704	31,893	33,407	28,354	36,563	33,786	59,484	17,283	7,741	17,218
6	Less: Reserve for bad debts	4,330	-	50	57	722	311	488	348	244	879	290	75	232	634
7	Inventories, total	58,316	-	1,095	2,179	9,067	8,100	7,416	4,547	3,701	4,629	7,287	253	2,705	7,337
8	Last-in, first-out	577	-	98	1	134	-	73	9	1	225	36	-	-	-
9	Other than last-in, first-out	22,017	-	646	1,783	3,776	3,812	4,899	2,640	2,143	1,922	143	253	-	-
10	Not stated	35,722	-	351	395	5,157	4,288	2,444	1,898	1,557	2,482	7,108	-	2,705	7,337
	Investments, Government obligations:														
11	States and possessions	7,227	-	-	-	1	-	1,643	2,593	2,990	-	-	-	-	-
12	United States obligations	14,037	-	41	-	1,096	2,876	3,792	4,354	973	884	21	-	-	-
13	Not stated	4,781	-	41	7	345	-	665	-	137	3,586	-	-	-	-
14	Other current assets, including short-term marketable investments	72,103	-	2,954	1,269	12,032	14,361	10,252	5,403	3,170	13,638	2,099	2,229	2,261	2,435
15	Loans to stockholders	12,825	-	611	570	2,015	4,419	3,801	722	-	-	-	687	-	-
16	Mortgage and real estate loans	64,831	-	471	1,740	17,276	3,281	7,620	5,076	1,185	2,344	14,489	4,518	5,937	894
17	Other investments	404,784	-	2,468	4,072	35,285	17,505	38,611	28,482	38,304	87,248	78,849	9,087	58,950	5,923
18	Depreciable assets	4,145,466	-	99,070	166,293	1,000,820	623,283	635,243	409,815	319,493	258,518	155,776	60,515	145,040	271,600
19	Less: Accumulated amortization and depreciation	1,525,997	-	47,298	70,734	361,800	199,815	243,762	188,389	124,009	82,435	30,158	13,781	57,023	106,793
20	Depletable assets	2,804	-	145	673	685	-	601	700	-	-	-	-	-	-
21	Less: Accumulated depletion	592	-	-	116	198	-	278	-	-	-	-	-	-	-
22	Land	588,612	-	11,393	20,511	136,304	96,840	74,291	71,886	28,516	46,222	23,688	15,386	22,708	40,867
23	Intangible assets	16,796	-	984	107	8,265	4,073	2,082	897	366	22	-	-	-	-
24	Less: Accumulated amortization	2,388	-	248	2	856	538	311	328	99	6	-	-	-	-
25	Other assets	151,111	-	5,232	4,420	33,435	20,907	20,037	18,489	9,762	5,800	6,873	9,797	7,644	8,715

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	SERVICES: HOTELS, ROOMING HOUSES, CAMPS, AND OTHER LODGING PLACES—Continued	(Thousand dollars)													
26	Total liabilities	4,591,762	-	94,241	148,842	1,007,234	647,718	623,496	410,637	344,572	387,427	339,655	110,950	216,017	260,973
27	Accounts payable	266,194	-	10,077	13,398	67,685	49,276	38,889	21,900	14,609	14,349	12,705	4,919	5,570	12,817
28	Deposits and withdrawable shares	4,813	-	1,220	21	2,710	140	257	81	5	132	247	-	-	-
29	Bonds, notes, mortgages payable maturing in less than one year.	395,873	-	15,852	14,509	97,933	52,961	63,707	25,192	21,799	45,953	19,749	13,569	-	24,649
30	Other current liabilities	180,068	-	6,907	6,160	38,547	21,987	26,880	18,301	13,360	14,620	8,633	2,519	8,257	13,897
31	Loans from stockholders	111,455	-	9,696	9,640	41,587	12,713	9,679	8,530	677	3,063	15,760	110	-	-
32	Bonds, notes, mortgages payable maturing in one year or more.	2,057,730	-	25,257	59,068	437,692	339,184	321,916	197,239	138,479	142,117	112,719	39,503	78,880	165,676
33	Other liabilities	157,331	-	3,294	5,535	34,443	15,784	21,125	13,942	9,744	13,161	8,452	22,859	8,992	-
34	Capital stock, preferred	78,012	-	39	2,204	15,926	14,776	8,974	5,308	4,180	2,246	18,632	-	5,727	-
35	Capital stock, common	685,137	-	41,503	38,746	210,695	88,639	78,490	55,049	51,474	76,064	26,201	2,856	11,214	4,206
36	Paid-in or capital surplus	383,816	-	30,783	5,205	32,829	21,596	40,631	27,327	26,237	31,636	76,747	12,878	38,914	39,033
37	Surplus reserves	22,667	-	408	264	3,067	3,304	4,025	3,749	3,529	1,546	104	-	2,516	155
38	Earned surplus and undivided profits	248,666	-	[1]50,795	[1]5,908	24,120	27,358	8,923	34,019	60,479	42,540	39,706	11,737	55,947	540
39	Total compiled receipts	2,929,687	44,101	207,059	168,353	631,103	358,841	361,333	237,989	182,933	173,066	143,782	34,891	173,506	212,730
40	Business receipts	2,585,278	38,930	188,747	148,806	571,928	305,363	313,497	204,474	167,234	147,025	134,676	32,293	158,692	173,613
	Interest on Government obligations (less amortizable bond premium):														
41	Wholly taxable	1,004	4	-	-	26	39	168	66	101	212	331	-	30	27
42	Subject to surtax only	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	Wholly tax-exempt	262	-	-	-	10	-	58	118	72	4	-	-	-	-
44	Other interest	20,743	109	182	249	4,200	803	1,013	3,469	1,575	2,604	1,319	860	1,294	3,066
45	Rents	205,279	543	9,137	16,395	39,509	34,544	32,756	20,230	5,208	9,081	2,700	666	6,539	27,971
46	Royalties	653	48	-	-	39	-	139	135	56	128	81	-	27	-
47	Net short-term capital gain reduced by net long-term capital loss.	336	-	-	-	44	6	60	28	-	5	193	-	-	-
48	Net long-term capital gain reduced by net short-term capital loss.	44,522	3,579	5,856	863	2,707	1,760	2,661	2,461	4,145	9,757	2,440	330	6,450	1,513
49	Net gain, sales other than capital assets	1,213	50	-	-	367	165	215	389	27	-	-	-	-	-
50	Dividends, domestic corporations	5,516	-	1	1	348	278	719	202	922	1,585	1,347	82	21	10
51	Dividends, foreign corporations	496	-	-	-	19	-	2	12	283	120	-	60	-	-
52	Other receipts	64,385	838	3,136	2,039	11,906	15,883	10,045	6,405	3,310	2,545	695	600	453	6,530
53	Total compiled deductions	2,924,069	48,819	214,104	168,423	642,506	362,496	365,924	235,993	176,422	161,155	140,088	37,914	157,566	212,659
54	Cost of sales and operations	1,180,319	12,622	74,258	64,074	230,661	131,036	132,319	103,301	93,419	82,847	81,255	12,026	86,582	75,919
55	Compensation of officers	67,238	943	11,848	8,305	24,963	7,192	4,181	2,402	1,721	1,709	1,547	557	779	1,091
56	Rent paid on business property	178,195	6,178	28,015	18,437	48,456	14,413	16,582	8,317	4,500	8,298	10,029	666	10,245	4,059
57	Repairs	82,189	960	6,482	3,897	16,893	10,799	10,538	6,312	6,427	5,540	3,391	1,067	5,017	4,866
58	Bad debts	8,475	405	514	256	1,381	732	1,285	1,275	454	478	451	121	433	690
59	Interest paid	116,724	1,895	1,999	3,253	25,250	19,361	16,793	9,780	7,082	8,295	5,683	3,112	4,188	10,033
60	Taxes paid	159,133	2,488	8,920	6,634	35,200	24,184	21,604	15,555	9,322	8,794	5,560	2,110	8,107	10,655
61	Contributions or gifts	1,421	55	4	32	288	132	166	123	316	134	30	-	137	4
62	Amortization	1,659	32	168	3	371	335	416	112	36	20	147	8	-	11
63	Depreciation	246,855	2,666	8,613	10,571	61,729	39,620	33,376	20,592	16,081	12,245	8,257	5,227	9,875	18,003
64	Depletion	113	14	-	-	27	-	28	1	4	1	22	-	8	8
65	Advertising	62,040	659	3,261	2,936	11,002	8,829	8,569	6,272	4,261	4,381	4,025	1,312	2,803	3,730
66	Amounts contributed under pension plans	3,553	44	-	-	50	92	388	473	376	733	669	-	-	728
67	Amounts contributed under other employee benefit plans.	9,592	199	372	119	1,089	786	1,506	1,393	966	1,271	799	-	-	1,092
68	Net loss, sales other than capital assets	8,866	285	5,269	10	2,470	120	479	12	72	110	33	-	-	6
69	Other deductions	797,697	19,374	64,381	49,896	182,676	104,865	117,694	60,073	31,385	26,299	18,190	11,708	29,392	81,764
70	Compiled net profit (less net loss) (39 less 53)	5,618	[2]4,718	[2]7,045	[2]70	[2]11,403	[2]3,655	[2]4,591	1,996	6,511	11,911	3,694	[2]3,023	15,940	71
71	Net income (less deficit), total (70 less 43)	5,356	[2]4,718	[2]7,045	[2]70	[2]11,413	[2]3,655	[2]4,649	1,878	6,439	11,907	3,694	[2]3,023	15,940	71
	Returns other than Form 1120-S:														
72	Net income (less deficit) (71 less 79)	16,377	[2]1,218	[2]8,655	[2]153	[2]8,961	962	[2]2,341	1,797	6,357	11,907	3,694	[2]3,023	15,940	71
73	Statutory special deductions, total	18,974	666	1,124	1,227	2,984	3,206	2,652	1,324	1,721	2,828	1,145	70	18	9
74	Net operating loss carryforward	15,332	666	1,124	1,227	2,741	2,987	2,117	1,180	1,053	2,237	-	-	-	-
75	Dividends received deduction	3,642	-	-	-	243	219	535	144	668	591	1,145	70	18	9
76	Income subject to tax	95,078	1,222	2,501	4,075	15,540	9,000	11,197	7,919	9,089	12,998	5,552	-	15,923	62
77	Income tax	36,315	474	672	1,153	4,845	3,245	4,843	3,464	3,861	4,896	2,301	-	6,533	28
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77).	[3]30,697	[3]5,192	[3]7,717	[3]1,223	[3]16,248	[3]6,900	[3]9,434	[3]1,468	2,650	7,015	1,393	[3]3,023	9,407	43
79	Form 1120-S net income (less deficit) (71 less 72)	[2]11,021	[2]3,500	1,610	83	[2]2,452	[2]4,617	[2]2,308	81	82	-	-	-	-	-
	Distributions to stockholders:														
80	Cash and assets other than own stock	22,881	3,470	4,856	1,278	2,630	786	2,802	956	871	1,548	555	-	-	3,129
81	Corporation's own stock	2,215	-	-	-	-	-	39	-	-	396	-	-	-	1,780

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	SERVICES: PERSONAL SERVICES														
1	Number of returns, total	23,772	700	14,302	3,926	4,337	363	115	14	8	6	1	-	-	-
2	Form 1120-S	3,261	92	1,974	579	595	(4)	1	-	-	-	-	-	-	-
		(Thousand dollars)													
3	Total assets	2,033,764	-	273,073	276,740	833,592	249,488	170,698	49,221	52,433	96,127	32,392	-	-	-
4	Cash	199,811	-	27,653	25,595	81,498	28,532	17,776	3,920	1,958	8,428	4,451	-	-	-
5	Notes and accounts receivable	351,304	-	34,772	44,289	163,314	44,795	31,008	10,875	6,518	12,317	3,416	-	-	-
6	Less: Reserve for bad debts	6,448	-	390	1,842	2,208	689	410	107	109	693	-	-	-	-
7	Inventories, total	118,678	-	12,519	15,367	46,504	11,027	14,046	3,046	3,618	9,307	3,244	-	-	-
8	Last-in, first-out	2,632	-	85	65	1,347	-	1,094	41	-	-	-	-	-	-
9	Other than last-in, first-out	62,190	-	6,315	9,919	23,969	4,257	7,228	1,904	1,611	6,987	-	-	-	-
10	Not stated	53,856	-	6,119	5,383	21,188	6,770	5,724	1,101	2,007	2,320	3,244	-	-	-
	Investments, Government obligations:														
11	States and possessions	2,937	-	-	537	1,760	-	508	106	-	26	-	-	-	-
12	United States obligations	13,249	-	502	837	5,743	2,113	2,024	601	-	1,429	-	-	-	-
13	Not stated	5,205	-	247	599	2,466	-	819	1,074	-	-	-	-	-	-
14	Other current assets, including short-term marketable investments.	47,424	-	5,374	7,068	18,954	5,965	4,172	757	3,263	1,645	226	-	-	-
15	Loans to stockholders	13,075	-	2,842	2,406	4,719	29	308	53	2,718	-	-	-	-	-
16	Mortgage and real estate loans	10,293	-	470	1,476	444	5,262	1,000	18	1,623	-	-	-	-	-
17	Other investments	154,576	-	5,135	10,793	53,789	26,585	20,736	8,278	12,863	15,305	1,092	-	-	-
18	Depreciable assets	1,728,910	-	323,981	249,994	689,576	203,121	117,455	29,560	20,488	71,871	22,864	-	-	-
19	Less: Accumulated amortization and depreciation	851,274	-	167,348	106,269	338,506	104,885	61,192	14,275	11,859	35,293	11,647	-	-	-
20	Depletable assets	6,088	-	1,989	246	3,853	-	-	-	-	-	-	-	-	-
21	Less: Accumulated depletion	1,835	-	549	89	1,197	-	-	-	-	-	-	-	-	-
22	Land	85,967	-	2,729	9,810	46,405	11,825	7,101	2,028	2,990	3,079	-	-	-	-
23	Intangible assets	9,838	-	1,896	739	5,595	21	898	250	-	439	-	-	-	-
24	Less: Accumulated amortization	2,822	-	738	217	1,461	2	274	-	-	130	-	-	-	-
25	Other assets	148,788	-	21,989	15,401	52,344	15,789	14,723	3,037	8,362	8,397	8,746	-	-	-
26	Total liabilities	2,033,764	-	273,073	276,740	833,592	249,488	170,698	49,221	52,433	96,127	32,392	-	-	-
27	Accounts payable	203,300	-	41,358	25,863	89,268	18,238	13,602	1,703	6,173	6,132	963	-	-	-
28	Deposits and withdrawable shares	3,389	-	121	1,348	876	14	87	854	89	-	-	-	-	-
29	Bonds, notes, mortgages payable maturing in less than one year.	176,964	-	38,330	30,545	71,632	10,956	10,474	1,512	3,310	6,735	3,470	-	-	-
30	Other current liabilities	117,599	-	19,254	14,070	47,495	17,024	10,892	2,603	1,841	3,684	736	-	-	-
31	Loans from stockholders	48,287	-	22,130	9,386	13,412	1,252	737	58	1,312	-	-	-	-	-
32	Bonds, notes, mortgages payable maturing in one year or more.	400,957	-	60,580	68,636	145,361	55,396	27,698	10,930	16,920	15,436	-	-	-	-
33	Other liabilities	67,711	-	9,782	10,546	22,933	9,116	9,959	1,384	513	2,486	992	-	-	-
34	Capital stock, preferred	33,442	-	1,994	1,650	4,520	5,122	4,749	4,239	1,591	8,439	1,138	-	-	-
35	Capital stock, common	448,939	-	101,946	71,297	175,492	42,995	22,154	4,366	12,471	15,984	2,234	-	-	-
36	Paid-in or capital surplus	65,262	-	7,302	7,098	17,907	9,816	9,152	1,871	3,094	3,201	5,821	-	-	-
37	Surplus reserves	13,672	-	78	336	5,081	802	1,364	562	-	5,449	-	-	-	-
38	Earned surplus and undivided profits	454,242	-	[1]29,802	35,965	239,615	78,757	59,830	19,139	5,119	28,581	17,038	-	-	-
39	Total compiled receipts	3,481,791	19,216	668,052	490,815	1,363,127	412,860	239,906	51,019	47,241	135,448	54,107	-	-	-
40	Business receipts	3,429,575	18,616	661,324	480,634	1,346,065	406,110	235,294	49,579	44,189	134,321	53,443	-	-	-
	Interest on Government obligations (less amortizable bond premium):														
41	Wholly taxable	465	-	-	72	124	78	80	21	-	90	-	-	-	-
42	Subject to surtax only	2	-	-	-	-	-	2	-	-	-	-	-	-	-
43	Wholly tax-exempt	120	-	-	-	78	-	38	3	-	1	-	-	-	-
44	Other interest	3,269	1	159	280	1,504	329	284	101	258	143	210	-	-	-
45	Rents	12,912	57	949	4,232	5,133	735	515	647	624	20	-	-	-	-
46	Royalties	762	-	-	-	20	362	5	2	239	117	17	-	-	-
47	Net short-term capital gain reduced by net long-term capital loss.	111	-	43	12	56	-	-	-	-	-	-	-	-	-
48	Net long-term capital gain reduced by net short-term capital loss.	11,650	504	3,004	1,999	2,768	1,324	543	90	1,278	123	17	-	-	-
49	Net gain, sales other than capital assets	435	1	171	4	113	48	98	-	-	-	-	-	-	-
50	Dividends, domestic corporations	2,299	-	5	66	665	476	608	54	-	425	-	-	-	-
51	Dividends, foreign corporations	16	-	-	-	-	-	2	-	-	14	-	-	-	-
52	Other receipts	20,175	37	2,397	3,516	6,601	3,398	2,437	522	653	194	420	-	-	-

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		(Thousand dollars)													
	SERVICES: PERSONAL SERVICES—Continued														
53	Total compiled deductions	3,386,498	20,988	670,522	481,152	1,319,863	398,038	229,800	49,830	46,236	123,977	46,092	-	-	-
54	Cost of sales and operations	1,709,606	9,618	276,341	211,300	687,409	228,875	127,424	23,615	28,463	83,052	33,509	-	-	-
55	Compensation of officers	246,239	2,173	74,229	47,478	97,427	14,459	7,149	913	859	1,290	262	-	-	-
56	Rent paid on business property	123,196	818	46,520	22,628	35,122	8,400	4,566	954	1,534	1,118	1,536	-	-	-
57	Repairs	42,822	180	8,958	7,164	16,530	4,760	2,768	649	235	1,437	141	-	-	-
58	Bad debts	10,453	23	894	1,602	4,915	1,531	472	90	313	437	176	-	-	-
59	Interest paid	28,842	279	4,862	4,373	11,641	2,766	1,837	545	1,182	1,206	151	-	-	-
60	Taxes paid	105,071	578	19,915	13,715	41,732	12,498	7,632	1,724	1,684	4,169	1,424	-	-	-
61	Contributions or gifts	2,269	1	180	163	1,181	281	255	36	26	119	27	-	-	-
62	Amortization	2,639	237	544	165	637	629	199	61	18	149	-	-	-	-
63	Depreciation	160,531	1,173	37,751	25,411	59,476	15,528	9,682	2,151	1,517	6,168	1,674	-	-	-
64	Depletion	620	-	172	42	406	-	-	-	-	-	-	-	-	-
65	Advertising	50,277	223	11,073	9,718	21,235	4,418	2,198	699	347	340	26	-	-	-
66	Amounts contributed under pension plans	8,757	3	240	625	2,832	2,609	749	219	60	1,163	257	-	-	-
67	Amounts contributed under other employee benefit plans.	14,419	52	1,360	893	6,432	1,404	1,676	278	184	1,244	896	-	-	-
68	Net loss, sales other than capital assets	2,265	296	898	295	454	99	57	-	94	72	-	-	-	-
69	Other deductions	878,492	5,334	186,585	135,580	332,434	99,781	63,136	17,896	9,720	22,013	6,013	-	-	-
70	Compiled net profit (less net loss) (39 less 53)	95,293	[2]1,772	[2]2,470	9,663	43,264	14,822	10,106	1,189	1,005	11,471	8,015	-	-	-
71	Net income (less deficit), total (70 less 43)	95,173	[2]1,772	[2]2,470	9,663	43,186	14,822	10,068	1,186	1,005	11,470	8,015	-	-	-
	Returns other than Form 1120-S:														
72	Net income (less deficit) (71 less 79)	77,520	[2]1,946	[2]4,132	7,707	31,530	12,702	9,983	1,186	1,005	11,470	8,015	-	-	-
73	Statutory special deductions, total	10,553	26	2,511	2,274	2,213	1,890	786	55	437	361	-	-	-	-
74	Net operating loss carryforward	8,782	26	2,511	2,232	1,793	1,502	272	9	437	-	-	-	-	-
75	Dividends received deduction	1,771	-	-	42	420	388	514	46	-	361	-	-	-	-
76	Income subject to tax	108,499	205	8,885	11,420	40,168	13,522	11,553	2,285	1,338	11,108	8,015	-	-	-
77	Income tax	42,017	64	2,406	3,354	13,568	5,446	5,544	1,118	650	5,710	4,157	-	-	-
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77)	53,276	[3]1,836	[3]4,876	6,309	29,696	9,376	4,562	71	355	5,761	3,858	-	-	-
79	Form 1120-S net income (less deficit) (71 less 72)	17,653	174	1,662	1,956	11,656	[4]	85	-	-	-	-	-	-	-
	Distributions to stockholders:														
80	Cash and assets other than own stock	27,559	436	1,696	2,134	11,167	3,970	2,231	138	158	3,109	2,520	-	-	-
81	Corporation's own stock	10,237	83	63	-	1,699	431	1,578	100	-	6,283	-	-	-	-
	SERVICES: BUSINESS SERVICES														
1	Number of returns, total	38,700	2,012	23,432	5,069	6,728	739	411	157	81	47	15	6	2	1
2	Form 1120-S	3,436	145	2,573	476	240	[4]	1	-	-	-	-	-	-	-
		(Thousand dollars)													
3	Total assets	6,522,994	-	356,529	366,545	1,348,723	494,394	628,795	550,243	540,296	727,520	535,187	439,292	266,000	269,470
4	Cash	738,726	-	70,057	63,601	186,805	49,655	73,862	56,975	51,825	84,180	45,040	24,632	3,054	29,040
5	Notes and accounts receivable	1,937,826	-	95,625	120,341	394,810	163,087	196,998	163,811	189,175	251,923	169,321	107,019	20,047	65,669
6	Less: Reserve for bad debts	26,552	-	1,090	3,927	4,631	1,216	1,760	867	2,856	7,410	1,600	357	600	238
7	Inventories, total	203,879	-	14,975	11,270	34,858	14,946	23,245	18,367	19,301	24,230	15,399	12,432	9,522	5,334
8	Last-in, first-out	1,554	-	173	-	446	-	563	-	-	372	-	-	-	-
9	Other than last-in, first-out	86,600	-	8,842	6,894	20,889	6,090	10,820	9,319	9,061	10,357	3,627	701	-	-
10	Not stated	115,725	-	5,960	4,376	13,523	8,856	11,862	9,048	10,240	13,501	11,772	11,731	9,522	5,334
	Investments, Government obligations:														
11	States and possessions	43,242	-	373	28	4,283	1,919	1,123	321	2,854	11,013	4,042	17,286	-	-
12	United States obligations	91,826	-	2,004	1,879	10,285	7,656	12,439	11,304	12,643	13,435	7,221	4,937	118	7,905
13	Not stated	29,324	-	585	567	1,791	5,153	3,131	542	11,603	3,477	2,475	-	-	-
14	Other current assets, including short-term marketable investments.	150,215	-	10,972	7,092	34,650	7,409	17,454	18,636	14,396	23,488	7,224	3,492	810	4,592
15	Loans to stockholders	11,577	-	4,454	1,109	4,668	114	690	301	45	196	-	-	-	-
16	Mortgage and real estate loans	10,879	-	299	898	6,848	174	586	806	1,259	9	-	-	-	-
17	Other investments	1,186,502	-	17,269	20,776	110,966	74,365	98,226	91,577	92,115	179,938	78,966	178,623	129,592	114,089
18	Depreciable assets	3,137,908	-	205,431	220,801	935,119	253,206	285,684	284,945	210,876	214,679	215,560	78,496	156,507	76,604
19	Less: Accumulated amortization and depreciation	1,430,569	-	97,789	110,086	468,465	116,898	118,485	128,788	89,172	102,770	68,903	40,442	53,073	35,698
20	Depletable assets	9,750	-	1,327	21	4,566	1,188	450	2,136	37	25	-	-	-	-
21	Less: Accumulated depletion	1,637	-	572	21	903	-	122	14	5	-	-	-	-	-
22	Land	91,671	-	3,909	5,201	32,646	9,875	12,340	5,838	10,408	1,299	5,549	2,411	22	2,173
23	Intangible assets	35,291	-	3,109	4,101	11,767	397	4,565	767	4,461	1,459	4,665	-	-	-
24	Less: Accumulated amortization	7,377	-	838	1,503	3,259	26	621	75	430	379	246	-	-	-
25	Other assets	310,513	-	26,429	24,397	51,919	23,390	18,990	23,661	11,761	28,728	50,474	50,763	1	-

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		(Thousand dollars)													
	SERVICES: BUSINESS SERVICES—Continued														
26	Total liabilities	6,522,994	-	356,529	366,545	1,348,723	494,394	628,795	550,243	540,296	727,520	535,187	439,292	266,000	269,470
27	Accounts payable	1,031,594	-	70,077	64,372	215,395	86,844	112,181	99,204	100,916	115,404	117,376	13,279	35,378	1,168
28	Deposits and withdrawable shares	12,431	-	2,062	466	3,141	717	1,296	254	3,097	-	1,398	-	-	-
29	Bonds, notes, mortgages payable maturing in less than one year.	720,330	-	51,304	32,555	142,485	63,347	73,935	60,843	55,456	134,425	34,013	66,967	5,000	-
30	Other current liabilities	407,153	-	34,961	29,114	97,223	30,604	46,214	32,468	31,263	49,794	23,791	13,533	12,821	5,367
31	Loans from stockholders	182,268	-	19,904	8,758	14,784	3,187	4,399	4,418	401	428	-	-	125,989	-
32	Bonds, notes, mortgages payable maturing in one year or more.	1,233,609	-	46,335	41,000	229,137	86,713	123,683	119,993	97,479	110,890	107,882	74,556	65,000	130,941
33	Other liabilities	369,059	-	25,450	11,881	42,650	37,249	27,992	32,040	25,177	41,903	52,854	66,362	1,141	4,360
34	Capital stock, preferred	77,694	-	2,727	4,204	17,567	6,795	8,220	14,607	6,930	8,671	2,149	5,824	-	-
35	Capital stock, common	826,450	-	122,336	70,909	209,453	57,198	85,737	49,260	43,682	64,863	48,766	51,862	20,003	2,381
36	Paid-in or capital surplus	428,448	-	25,134	13,230	48,345	26,057	43,722	36,618	42,500	99,126	34,445	35,889	1,859	21,523
37	Surplus reserves	122,024	-	2,366	1,739	4,274	2,738	5,516	6,327	16,124	5,778	6,971	-	23,794	46,397
38	Earned surplus and undivided profits	1,111,934	-	[1]46,127	88,317	324,269	92,945	95,900	94,211	117,271	96,238	105,542	111,020	[1]24,985	57,333
39	Total compiled receipts	8,736,584	57,329	1,096,522	904,450	2,125,491	639,822	892,573	567,063	679,082	1,035,432	334,793	156,815	121,977	125,235
40	Business receipts	8,371,322	53,221	1,069,700	873,972	2,054,851	620,350	852,191	544,228	659,594	1,019,300	329,544	112,361	120,098	61,912
	Interest on Government obligations (less amortizable bond premium):														
41	Wholly taxable	2,868	-	4	83	225	351	410	450	494	390	263	159	3	36
42	Subject to surtax only	176	-	-	-	-	166	-	10	-	-	-	-	-	-
43	Wholly tax-exempt	1,215	-	1	2	53	64	152	31	70	335	48	459	-	-
44	Other interest	19,359	83	526	822	4,425	1,605	1,806	1,776	2,430	1,506	469	1,122	1,830	959
45	Rents	101,296	291	6,616	6,511	27,572	2,594	14,641	5,017	5,786	498	133	31,602	-	35
46	Royalties	35,957	74	1,044	41	1,029	65	682	69	1,156	75	1	729	18	30,974
47	Net short-term capital gain reduced by net long-term capital loss.	1,706	-	392	73	644	263	189	26	101	1	-	-	-	17
48	Net long-term capital gain reduced by net short-term capital loss.	34,739	437	4,513	1,457	9,345	4,453	5,701	2,856	2,144	822	2,112	294	-	605
49	Net gain, sales other than capital assets	2,744	1	158	49	1,008	993	63	39	427	3	3	-	-	-
50	Dividends, domestic corporations	18,987	1,504	50	138	1,397	463	2,229	919	2,277	9,364	34	612	-	-
51	Dividends, foreign corporations	34,935	-	16	-	310	-	202	50	636	583	1,068	1,390	-	30,680
52	Other receipts	111,280	1,718	13,502	21,302	24,632	8,455	14,307	11,592	3,967	2,555	1,118	8,087	28	17
53	Total compiled deductions	8,314,862	58,957	1,097,810	875,691	2,028,567	617,775	861,352	529,849	641,643	968,734	312,092	132,159	120,113	70,120
54	Cost of sales and operations	4,730,215	24,767	464,354	527,463	1,163,102	346,942	572,265	329,203	446,649	661,824	93,821	58,818	36,258	4,749
55	Compensation of officers	519,011	4,739	139,741	73,821	146,889	27,999	31,480	22,932	21,543	26,431	20,971	1,896	106	463
56	Rent paid on business property	174,539	1,815	37,568	18,160	44,610	12,828	12,830	8,896	11,606	14,437	8,497	2,736	556	-
57	Repairs	45,638	789	4,990	3,705	16,093	3,097	3,798	3,309	4,295	2,813	1,230	736	677	106
58	Bad debts	31,367	1,133	3,772	2,872	6,655	4,913	1,363	677	1,224	4,089	3,819	255	590	5
59	Interest paid	87,723	217	4,517	4,255	20,392	7,176	8,922	8,210	5,804	11,524	3,488	4,661	4,194	4,363
60	Taxes paid	153,025	1,740	23,278	16,082	42,938	10,508	13,280	8,870	9,671	11,778	7,724	4,908	757	1,491
61	Contributions or gifts	4,248	51	73	207	1,062	354	379	386	451	469	463	277	13	63
62	Amortization	5,457	60	399	489	1,069	133	480	1,531	673	452	170	1	-	-
63	Depreciation	397,988	2,152	33,702	27,443	116,756	32,118	36,736	37,169	23,009	29,163	26,139	6,646	18,629	8,326
64	Depletion	289	10	158	-	39	16	9	50	7	-	-	-	-	-
65	Advertising	100,392	3,847	25,871	12,360	20,697	14,626	5,069	5,056	2,548	2,983	755	2,010	3,709	861
66	Amounts contributed under pension plans	62,483	869	1,063	2,172	9,260	3,826	7,337	4,263	9,415	12,068	7,155	4,810	-	245
67	Amounts contributed under other employee benefit plans.	22,731	331	1,837	2,292	5,533	1,275	2,555	1,962	2,956	1,506	1,315	1,169	-	-
68	Net loss, sales other than capital assets	6,330	536	2,376	168	894	1,209	301	202	132	451	13	-	48	-
69	Other deductions	1,973,426	15,901	354,111	184,202	432,578	150,755	164,548	97,133	101,660	188,746	136,532	43,236	54,576	49,448
70	Compiled net profit (less net loss) (39 less 53)	421,722	[2]1,628	[2]1,288	28,759	96,924	22,047	31,221	37,214	37,439	66,698	22,701	24,656	1,864	55,115
71	Net income (less deficit), total (70 less 43)	420,507	[2]1,628	[2]1,289	28,757	96,871	21,983	31,069	37,183	37,369	66,363	22,653	24,197	1,864	55,115
	Returns other than Form 1120-S:														
72	Net income (less deficit) (71 less 79)	408,396	[2]1,463	[2]4,227	25,190	91,279	21,894	30,979	37,183	37,369	66,363	22,653	24,197	1,864	55,115
73	Statutory special deductions, total	39,145	1,626	7,301	1,751	5,336	1,842	3,501	3,982	2,147	10,587	552	520	-	-
74	Net operating loss carryforward	21,136	348	7,300	1,623	4,058	1,462	1,637	1,319	214	2,652	523	-	-	-
75	Dividends received deduction	15,980	1,278	1	128	1,168	380	1,864	744	1,933	7,935	29	520	-	-
76	Income subject to tax	480,405	2,710	24,295	31,724	106,728	30,240	38,167	38,273	38,206	62,114	27,189	23,780	1,864	55,115
77	Income tax	212,612	1,208	6,936	9,835	39,080	12,413	17,623	18,780	19,199	32,028	13,796	12,259	964	28,491
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77).	209,110	[3]2,836	[3]8,224	18,924	57,844	9,634	13,598	18,434	18,240	34,670	8,905	12,397	900	26,624
79	Form 1120-S net income (less deficit) (71 less 72)	12,111	[2]165	2,938	3,567	5,592	([4])	90	-	-	-	-	-	-	-
	Distributions to stockholders:														
80	Cash and assets other than own stock	78,783	3,534	7,534	3,213	8,450	3,187	5,178	9,291	6,322	15,301	5,879	10,894	-	-
81	Corporation's own stock	24,061	165	155	186	5,385	58	1,638	1,981	1,820	3,018	1,473	8,182	-	-

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	SERVICES: AUTOMOBILE REPAIR, SERVICES, AND GARAGES, AND OTHER REPAIR SERVICES														
1	Number of returns, total	20,384	721	12,921	2,667	3,491	316	198	46	12	7	3	1	1	-
2	Form 1120-S	2,434	39	1,674	430	245	(4)	14	1	-	-	-	-	-	-
		(Thousand dollars)													
3	Total assets	2,313,977	-	238,638	188,072	685,959	223,351	298,152	163,234	85,770	95,408	109,472	64,558	161,363	-
4	Cash	175,003	-	35,049	22,846	57,830	8,550	15,697	5,324	4,851	2,991	8,207	1,541	12,117	-
5	Notes and accounts receivable	348,050	-	55,268	45,933	129,412	33,686	35,635	15,097	9,476	1,073	7,672	1,771	13,027	-
6	Less: Reserve for bad debts	4,814	-	1,217	722	1,583	61	701	135	92	30	-	-	273	-
7	Inventories, total	139,579	-	33,511	21,423	61,104	3,949	8,882	962	4,092	1,308	2,923	104	1,321	-
8	Last-in, first-out	4,326	-	1,584	1,028	710	-	31	4	-	969	-	-	-	-
9	Other than last-in, first-out	74,137	-	18,697	8,763	33,758	3,611	4,907	209	4,088	-	-	104	-	-
10	Not stated	61,116	-	13,230	11,632	26,636	338	3,944	749	4	339	2,923	-	1,321	-
	Investments, Government obligations:														
11	States and possessions	933	-	-	142	386	-	115	89	201	-	-	-	-	-
12	United States obligations	10,698	-	830	485	3,907	3,118	718	1,422	173	-	45	-	-	-
13	Not stated	1,423	-	367	261	242	-	553	-	-	-	-	-	-	-
14	Other current assets, including short-term marketable investments.	47,529	-	5,724	3,245	14,821	6,616	7,802	3,614	1,877	407	1,554	215	1,654	-
15	Loans to stockholders	7,157	-	1,858	684	2,530	1,289	508	288	-	-	-	-	-	-
16	Mortgage and real estate loans	15,504	-	688	481	4,049	804	838	3,166	5,478	-	-	-	-	-
17	Other investments	84,005	-	3,348	5,532	29,390	8,948	14,286	8,442	4,374	379	1,577	85	7,644	-
18	Depreciable assets	2,059,747	-	164,692	120,562	538,083	196,987	285,645	177,848	73,335	123,270	115,803	83,391	180,131	-
19	Less: Accumulated amortization and depreciation	780,451	-	81,372	53,595	236,083	67,403	103,969	68,337	21,336	34,295	33,313	25,926	54,822	-
20	Depletable assets	7,571	-	1,341	289	5,738	10	193	-	-	-	-	-	-	-
21	Less: Accumulated depletion	3,245	-	482	207	2,523	-	33	-	-	-	-	-	-	-
22	Land	111,848	-	4,494	11,072	47,080	14,968	19,541	11,702	2,405	27	-	70	489	-
23	Intangible assets	5,989	-	424	1,168	1,718	378	1,721	413	-	-	-	167	-	-
24	Less: Accumulated amortization	1,141	-	129	126	535	48	199	42	-	-	-	62	-	-
25	Other assets	88,592	-	14,244	8,599	30,393	11,560	10,920	3,381	936	278	5,004	3,202	75	-
26	Total liabilities	2,313,977	-	238,638	188,072	685,959	223,351	298,152	163,234	85,770	95,408	109,472	64,558	161,363	-
27	Accounts payable	236,686	-	48,681	24,758	84,175	24,176	22,247	10,379	4,702	2,350	3,706	1,439	10,073	-
28	Deposits and withdrawable shares	5,465	-	230	384	393	1,083	1,745	1,478	152	-	-	-	-	-
29	Bonds, notes, mortgages payable maturing in less than one year.	433,628	-	33,251	24,547	128,398	67,236	80,095	41,274	7,147	28,898	5,382	17,400	-	-
30	Other current liabilities	113,366	-	18,040	11,940	39,725	6,281	11,582	3,765	2,425	635	1,842	938	16,193	-
31	Loans from stockholders	57,653	-	14,303	5,211	9,993	73	2,760	4,550	-	20,763	-	-	-	-
32	Bonds, notes, mortgages payable maturing in one year or more.	723,899	-	34,625	29,762	146,783	74,943	94,865	65,600	31,316	37,530	73,923	38,330	96,222	-
33	Other liabilities	71,185	-	8,634	4,303	26,315	7,202	8,244	4,392	2,054	902	3,738	898	4,503	-
34	Capital stock, preferred	14,145	-	849	26	5,388	2,822	1,050	2,410	1,580	20	-	-	-	-
35	Capital stock, common	280,444	-	81,122	43,182	78,309	21,671	26,322	10,219	5,307	2,135	7,970	666	3,541	-
36	Paid-in or capital surplus	82,003	-	5,341	9,417	10,324	6,379	5,143	1,484	9,561	19	9,662	3,282	21,391	-
37	Surplus reserves	9,254	-	834	344	2,824	852	3,463	338	326	208	-	65	-	-
38	Earned surplus and undivided profits	286,249	-	[17],272	34,198	153,332	10,633	40,636	17,345	21,200	1,948	3,249	1,540	9,440	-
39	Total compiled receipts	2,734,610	21,369	711,255	362,681	865,218	156,247	226,923	77,033	43,663	40,467	63,867	24,107	141,780	-
40	Business receipts	2,625,773	18,262	697,078	353,347	826,024	144,245	210,877	69,753	41,117	38,907	63,274	24,080	138,809	-
	Interest on Government obligations (less amortizable bond premium):														
41	Wholly taxable	265	-	3	81	84	42	25	24	6	-	-	-	-	-
42	Subject to surtax only	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	Wholly tax-exempt	25	-	-	-	10	3	2	4	6	-	-	-	-	-
44	Other interest	5,218	34	101	598	1,764	778	722	480	601	41	29	1	69	-
45	Rents	40,542	1,721	4,412	3,652	22,237	141	5,932	1,865	554	12	16	-	-	-
46	Royalties	23	-	21	-	-	-	2	-	-	-	-	-	-	-
47	Net short-term capital gain reduced by net long-term capital loss.	563	11	41	41	371	17	75	-	7	-	-	-	-	-
48	Net long-term capital gain reduced by net short-term capital loss.	30,617	1,159	4,747	1,200	5,124	7,103	4,936	2,910	696	775	317	-	1,650	-
49	Net gain, sales other than capital assets	3,492	-	336	395	661	1,329	187	246	210	128	-	-	-	-
50	Dividends, domestic corporations	863	-	3	70	152	7	598	29	3	1	-	-	-	-
51	Dividends, foreign corporations	1	-	-	-	-	-	-	1	-	-	-	-	-	-
52	Other receipts	27,228	182	4,513	3,297	8,791	2,582	3,567	1,721	463	603	231	26	1,252	-

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	SERVICES: AUTOMOBILE REPAIR, SERVICES, AND GARAGES, AND OTHER REPAIR SERVICES—Continued	(Thousand dollars)													
53	Total compiled deductions	2,644,465	20,454	707,560	352,268	830,960	144,872	217,191	74,282	39,438	38,736	64,831	24,022	129,851	-
54	Cost of sales and operations	1,314,757	9,101	384,152	197,987	440,170	63,809	79,022	18,329	16,599	3,369	36,003	4,998	61,218	-
55	Compensation of officers	146,966	1,331	63,297	27,510	42,248	4,672	4,510	1,174	747	384	179	267	647	-
56	Rent paid on business property	151,186	1,201	49,319	19,497	49,533	3,988	17,405	4,027	946	90	308	68	4,804	-
57	Repairs	25,476	169	5,886	2,674	11,433	735	2,498	893	529	84	44	-	531	-
58	Bad debts	9,747	31	2,473	1,050	3,015	477	915	318	59	25	49	67	1,268	-
59	Interest paid	59,387	640	2,917	3,103	13,878	6,401	9,921	5,837	2,016	3,682	3,755	2,373	4,864	-
60	Taxes paid	79,310	733	18,515	9,880	26,923	5,171	6,966	2,779	1,483	355	518	467	5,520	-
61	Contributions or gifts	738	1	28	51	328	92	159	14	32	16	7	-	10	-
62	Amortization	826	20	153	148	334	88	65	12	3	-	1	2	-	-
63	Depreciation	356,816	3,099	25,555	14,799	83,027	38,247	53,249	31,038	12,636	28,580	17,041	14,130	35,415	-
64	Depletion	110	-	16	8	54	-	32	-	-	-	-	-	-	-
65	Advertising	22,822	143	9,001	2,951	6,834	1,133	925	772	185	45	75	38	720	-
66	Amounts contributed under pension plans	3,244	-	141	315	1,286	72	330	85	134	18	2	97	764	-
67	Amounts contributed under other employee benefit plans.	6,650	40	1,466	793	2,113	193	584	128	66	9	67	144	1,047	-
68	Net loss, sales other than capital assets	2,824	309	559	382	720	417	129	116	16	123	-	53	-	-
69	Other deductions	463,606	3,636	144,082	71,120	149,064	19,377	40,481	8,760	3,987	1,956	6,782	1,318	13,043	-
70	Compiled net profit (less net loss) (39 less 53)	90,145	915	3,695	10,413	34,258	11,375	9,732	2,751	4,225	1,731	[2]964	85	11,929	-
71	Net income (less deficit), total (70 less 43)	90,120	915	3,695	10,413	34,248	11,372	9,730	2,747	4,219	1,731	[2]964	85	11,929	-
	Returns other than Form 1120-S:														
72	Net income (less deficit) (71 less 79)	76,006	761	3,007	7,250	31,384	4,464	9,341	2,799	4,219	1,731	[2]964	85	11,929	-
73	Statutory special deductions, total	10,741	495	4,583	1,108	2,066	24	1,421	313	225	401	20	85	-	-
74	Net operating loss carryforward	10,077	495	4,581	1,063	1,968	19	914	309	223	400	20	85	-	-
75	Dividends received deduction	664	-	2	45	98	5	507	4	2	1	-	-	-	-
76	Income subject to tax	103,588	812	12,699	11,922	40,067	6,403	10,157	3,405	4,466	1,331	397	-	11,929	-
77	Income tax	37,390	281	3,731	3,626	13,334	2,624	4,075	1,199	2,117	536	115	-	5,752	-
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77).	52,755	634	[3]36	6,787	20,924	8,751	5,657	1,552	2,108	1,195	[3]1,079	85	6,177	-
79	Form 1120-S net income (less deficit) (71 less 72)	14,114	154	688	3,163	2,864	[4]	389	[2]52	-	-	-	-	-	-
	Distributions to stockholders:														
80	Cash and assets other than own stock	21,458	567	1,448	971	6,516	5,607	1,271	183	309	1	435	-	4,150	-
81	Corporation's own stock	2,248	-	-	620	736	78	231	14	-	-	569	-	-	-
	SERVICES: MOTION PICTURES														
1	Number of returns, total	7,159	601	3,054	1,227	1,721	303	145	54	21	17	6	4	6	-
2	Form 1120-S	479	[4]	230	119	109	[4]	1	-	-	-	-	-	-	-
		(Thousand dollars)													
3	Total assets	2,913,398	-	60,378	88,569	334,811	205,826	230,187	185,929	142,747	273,555	207,700	296,327	887,369	-
4	Cash	258,203	-	12,308	15,255	53,040	21,393	18,184	12,229	10,987	19,422	5,543	23,777	66,065	-
5	Notes and accounts receivable	512,880	-	11,516	15,255	60,219	33,744	34,885	30,685	21,555	71,938	46,436	9,847	176,800	-
6	Less: Reserve for bad debts	2,922	-	-	-	126	419	323	151	125	898	274	3	603	-
7	Inventories, total	457,972	-	1,387	1,846	11,024	11,478	9,864	16,029	3,372	26,602	28,601	68,187	279,582	-
8	Last-in, first-out	11,706	-	2	-	29	-	76	-	-	-	11,599	-	-	-
9	Other than last-in, first-out	29,541	-	700	973	3,334	2,299	3,563	4,836	1,558	11,827	416	35	-	-
10	Not stated	416,725	-	685	873	7,661	9,179	6,225	11,193	1,814	14,775	16,586	68,152	279,582	-
	Investments, Government obligations:														
11	States and possessions	2,671	-	-	-	-	3	249	600	-	1,819	-	-	-	-
12	United States obligations	51,334	-	-	2,538	12,765	7,366	4,507	2,043	1,401	4,281	-	10,789	5,644	-
13	Not stated	13,129	-	863	-	1,807	126	770	1,962	170	-	-	-	7,431	-
14	Other current assets, including short-term marketable investments.	64,248	-	3,480	2,937	5,601	8,059	11,273	2,044	3,335	3,103	7,241	-	17,175	-
15	Loans to stockholders	5,972	-	528	587	4,509	39	100	204	5	-	-	-	-	-
16	Mortgage and real estate loans	13,300	-	6	15	5,395	-	2,298	170	651	1,091	-	3,506	168	-
17	Other investments	583,190	-	3,833	5,501	33,365	16,051	39,780	35,227	35,536	28,934	84,404	57,346	243,213	-
18	Depreciable assets	1,469,702	-	74,423	124,092	271,585	177,605	155,702	110,711	91,982	184,969	45,322	149,694	83,617	-
19	Less: Accumulated amortization and depreciation	904,857	-	55,672	90,494	174,342	120,403	93,980	65,681	50,819	106,284	18,796	84,320	44,066	-
20	Depletable assets	9,968	-	-	28	-	1,880	2,474	5,586	-	-	-	-	-	-
21	Less: Accumulated depletion	1,677	-	-	10	-	-	-	1,667	-	-	-	-	-	-
22	Land	167,366	-	3,438	6,187	25,668	12,863	11,597	9,874	10,140	20,527	6,446	48,561	12,065	-
23	Intangible assets	236,311	-	4,814	80	21,463	47,055	52,601	61,946	16,226	25,118	-	2,358	4,650	-
24	Less: Accumulated amortization	163,740	-	4,155	46	13,055	35,465	38,392	48,012	7,211	15,447	-	1,957	-	-
25	Other assets	140,348	-	3,609	4,798	15,893	24,451	18,598	12,130	5,542	8,380	2,777	8,542	35,628	-

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		(Thousand dollars)													
	SERVICES: MOTION PICTURES—Continued														
26	Total liabilities	2,913,398	-	60,378	88,569	334,811	205,826	230,187	185,929	142,747	273,555	207,700	296,327	887,369	-
27	Accounts payable	426,728	-	23,205	15,717	64,158	24,458	26,010	20,870	17,163	26,593	60,284	27,217	121,053	-
28	Deposits and withdrawable shares	2,175	-	260	10	845	-	1,055	-	5	-	-	-	-	-
29	Bonds, notes, mortgages payable maturing in less than one year.	299,843	-	12,430	8,187	27,285	45,072	29,216	35,382	10,213	39,376	37,845	3,086	51,751	-
30	Other current liabilities	134,825	-	5,364	7,568	19,782	6,613	13,301	9,184	6,382	12,178	5,323	10,349	38,781	-
31	Loans from stockholders	24,065	-	2,150	782	3,437	-	1,838	1,442	165	10,848	3,403	-	-	-
32	Bonds, notes, mortgages payable maturing in one year or more.	663,963	-	12,687	17,740	56,315	35,300	78,283	55,657	50,484	57,924	50,749	83,370	165,454	-
33	Other liabilities	191,329	-	4,297	4,938	21,503	10,917	8,666	17,847	16,168	13,004	2,672	19,914	71,403	-
34	Capital stock, preferred	34,320	-	4,827	750	1,754	2,164	3,735	627	4,828	5,003	2,208	3,430	4,994	-
35	Capital stock, common	319,068	-	21,004	15,545	54,719	27,941	19,465	12,852	14,790	22,827	18,670	16,814	94,441	-
36	Paid-in or capital surplus	256,578	-	5,809	4,048	14,337	7,779	14,846	11,587	3,406	24,285	25,555	46,196	98,730	-
37	Surplus reserves	24,361	-	139	2	2,864	243	1,996	1,488	7	10	113	4,361	13,138	-
38	Earned surplus and undivided profits	536,143	-	[1]31,794	13,282	67,812	45,339	31,776	18,993	19,136	61,507	878	81,590	227,624	-
39	Total compiled receipts	2,648,514	46,036	145,188	162,908	386,969	164,123	187,276	182,773	135,649	198,623	110,292	178,498	750,179	-
40	Business receipts	2,419,882	45,150	138,610	154,718	360,804	150,368	171,379	170,793	128,059	183,723	95,425	163,732	657,121	-
	Interest on Government obligations (less amortizable bond premium):														
41	Wholly taxable	2,233	-	2	105	293	227	131	57	72	130	18	285	913	-
42	Subject to surtax only	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	Wholly tax-exempt	701	-	-	-	-	407	19	22	12	19	-	19	203	-
44	Other interest	8,578	31	62	271	1,472	1,051	681	351	411	815	543	466	2,424	-
45	Rents	38,864	210	1,996	814	6,639	2,049	4,326	3,025	2,950	1,822	1,273	9,937	3,823	-
46	Royalties	17,976	61	3	4	81	382	694	481	62	691	22	2,767	12,728	-
47	Net short-term capital gain reduced by net long-term capital loss.	231	-	-	45	90	3	74	9	-	-	-	-	10	-
48	Net long-term capital gain reduced by net short-term capital loss.	64,636	22	279	103	2,804	3,562	1,230	434	1,323	3,776	48	262	50,793	-
49	Net gain, sales other than capital assets	289	21	29	1	2	-	3	-	233	-	-	-	-	-
50	Dividends, domestic corporations	5,893	38	21	41	353	534	663	702	257	1,039	386	524	1,335	-
51	Dividends, foreign corporations	17,452	-	-	-	-	-	3	-	-	1,305	-	55	16,089	-
52	Other receipts	71,779	503	4,186	6,806	14,431	5,540	8,073	6,899	2,270	5,303	12,577	451	4,740	-
53	Total compiled deductions	2,504,749	44,061	144,595	161,915	367,984	157,176	182,471	176,414	133,648	177,038	107,950	172,213	679,284	-
54	Cost of sales and operations	1,523,406	22,748	68,310	71,874	179,022	77,656	99,335	114,119	77,897	116,117	65,583	114,820	515,925	-
55	Compensation of officers	70,372	1,553	14,651	6,333	17,772	8,430	5,080	3,501	1,592	3,426	1,605	2,062	4,367	-
56	Rent paid on business property	85,766	1,877	11,102	15,670	16,877	6,802	6,294	3,641	4,640	3,207	2,244	6,870	6,542	-
57	Repairs	17,970	367	1,959	2,256	3,726	810	1,286	779	857	437	1,389	2,872	1,232	-
58	Bad debts	16,192	45	234	1,476	1,598	1,176	348	72	81	625	603	9,504	430	-
59	Interest paid	34,322	997	574	1,334	2,623	2,050	3,074	2,609	1,822	3,758	4,341	3,504	7,636	-
60	Taxes paid	57,583	692	4,036	3,942	10,161	4,821	4,898	2,271	3,136	4,721	2,535	6,536	9,834	-
61	Contributions or gifts	1,307	15	8	33	102	117	68	86	54	180	46	342	256	-
62	Amortization	52,204	4,863	412	38	16,082	606	14,034	5,159	4,147	-	6,829	-	34	-
63	Depreciation	102,035	1,159	4,569	5,584	16,586	19,216	10,204	6,520	8,500	12,105	3,411	7,329	6,852	-
64	Depletion	307	-	-	2	-	-	58	24	-	-	17	-	206	-
65	Advertising	100,284	1,689	6,155	11,412	18,580	4,092	5,988	5,075	9,663	4,156	1,390	3,869	28,215	-
66	Amounts contributed under pension plans	5,211	159	84	50	662	306	582	454	495	685	104	638	992	-
67	Amounts contributed under other employee benefit plans.	5,027	102	293	280	614	456	407	199	152	1,268	477	330	449	-
68	Net loss, sales other than capital assets	2,145	21	21	17	81	422	2	166	3	550	115	708	39	-
69	Other deductions	430,618	7,774	32,187	41,614	83,498	30,216	30,813	31,739	20,609	25,803	17,261	12,829	96,275	-
70	Compiled net profit (less net loss) (39 less 53)	143,765	1,975	593	993	18,985	6,947	4,805	6,359	2,001	21,585	2,342	6,285	70,895	-
71	Net income (less deficit), total (70 less 43)	143,064	1,975	593	993	18,985	6,540	4,786	6,337	1,989	21,566	2,342	6,266	70,692	-
	Returns other than Form 1120-S:														
72	Net income (less deficit) (71 less 79)	141,951	1,974	659	1,088	17,423	6,728	4,887	6,337	1,989	21,566	2,342	6,266	70,692	-
73	Statutory special deductions, total	16,864	374	2,348	433	2,424	1,339	1,516	2,076	561	3,146	801	446	1,400	-
74	Net operating loss carryforward	11,620	341	2,327	392	2,127	922	956	1,477	342	2,262	474	-	-	-
75	Dividends received deduction	4,667	33	21	41	266	417	560	599	219	884	327	446	854	-
76	Income subject to tax	196,990	3,202	3,566	6,568	27,222	10,590	11,474	7,199	4,961	19,089	5,192	15,537	82,390	-
77	Income tax	80,404	1,583	1,080	2,009	10,857	4,110	5,442	3,564	2,286	9,051	2,693	8,072	29,657	-
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77).	63,361	392	[3]487	[3]1,016	8,128	2,837	[3]637	2,795	[3]285	12,534	[3]351	[3]1,787	41,238	-
79	Form 1120-S net income (less deficit) (71 less 72)	1,113	(4)	[2]66	[2]95	1,562	(4)	[2]101	-	-	-	-	-	-	-
	Distributions to stockholders:														
80	Cash and assets other than own stock	29,754	-	840	2,032	3,893	2,194	785	917	1,376	2,522	85	1,906	13,204	-
81	Corporation's own stock	4,330	-	-	-	969	-	814	-	-	-	-	-	2,547	-

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	SERVICES: AMUSEMENT AND RECREATION SERVICES, EXCEPT MOTION PICTURES														
1	Number of returns, total	16,913	1,064	8,231	2,452	4,387	452	209	76	26	13	2	1	-	-
2	Form 1120-S	2,004	135	890	354	591	25	9	-	-	-	-	-	-	-
		(Thousand dollars)													
3	Total assets	2,658,073	-	121,995	175,098	979,371	305,535	310,657	257,982	179,985	216,774	60,445	50,231	-	-
4	Cash	219,456	-	15,006	9,713	52,930	23,036	26,901	34,304	24,689	13,690	14,769	4,418	-	-
5	Notes and accounts receivable	143,922	-	12,642	16,005	50,389	14,387	11,776	15,268	9,053	14,252	114	36	-	-
6	Less: Reserve for bad debts	1,436	-	117	26	192	113	83	571	53	281	-	-	-	-
7	Inventories, total	33,858	-	3,545	3,407	18,396	1,659	3,072	1,063	1,000	1,716	-	-	-	-
8	Last-in, first-out	592	-	165	43	221	89	10	-	64	-	-	-	-	-
9	Other than last-in, first-out	16,337	-	1,763	2,176	8,645	563	1,464	483	582	661	-	-	-	-
10	Not stated	16,929	-	1,617	1,188	9,530	1,007	1,598	580	354	1,055	-	-	-	-
	Investments, Government obligations:														
11	States and possessions	6,308	-	-	1,178	-	1,250	123	1,265	515	1,977	-	-	-	-
12	United States obligations	35,463	-	148	2,620	1,510	1,919	5,224	10,606	5,929	7,507	-	-	-	-
13	Not stated	4,338	-	88	-	252	201	2,756	1,041	-	-	-	-	-	-
14	Other current assets, including short-term marketable investments.	59,784	-	2,011	5,327	25,930	7,484	7,257	4,014	3,691	3,344	321	405	-	-
15	Loans to stockholders	6,803	-	851	1,287	1,678	1,174	1,010	-	803	-	-	-	-	-
16	Mortgage and real estate loans	20,905	-	395	-	3,985	9,525	1,629	-	1,386	3,985	-	-	-	-
17	Other investments	128,428	-	5,193	5,915	23,542	3,847	15,941	23,308	20,245	21,923	8,514	-	-	-
18	Depreciable assets	2,352,848	-	126,012	178,796	973,978	256,895	259,376	183,132	123,639	149,225	47,977	53,818	-	-
19	Less: Accumulated amortization and depreciation	742,655	-	60,496	76,306	301,356	64,717	75,103	60,689	38,407	36,873	14,059	14,649	-	-
20	Depletable assets	4,913	-	136	-	3,524	-	1,226	27	-	-	-	-	-	-
21	Less: Accumulated depletion	1,614	-	92	-	1,290	-	231	1	-	-	-	-	-	-
22	Land	231,944	-	6,204	17,266	74,650	30,735	31,941	20,116	17,275	25,774	2,776	5,207	-	-
23	Intangible assets	27,505	-	867	246	5,779	3,537	5,429	9,903	98	1,646	-	-	-	-
24	Less: Accumulated amortization	10,170	-	238	100	1,117	1,097	3,579	3,169	36	834	-	-	-	-
25	Other assets	137,473	-	9,840	9,770	46,783	15,813	15,992	18,365	10,158	9,723	33	996	-	-
26	Total liabilities	2,658,073	-	121,995	175,098	979,371	305,535	310,657	257,982	179,985	216,774	60,445	50,231	-	-
27	Accounts payable	170,542	-	18,790	17,505	68,451	15,241	19,095	17,040	5,232	8,341	482	365	-	-
28	Deposits and withdrawable shares	3,520	-	418	177	594	129	957	1,071	174	-	-	-	-	-
29	Bonds, notes, mortgages payable maturing in less than one year.	304,717	-	20,952	29,133	138,362	34,957	30,893	16,600	10,626	14,116	5,078	4,000	-	-
30	Other current liabilities	130,901	-	8,575	4,968	36,029	17,660	14,834	18,984	9,903	11,944	5,223	2,781	-	-
31	Loans from stockholders	64,868	-	12,696	11,670	23,945	8,621	5,109	2,827	-	-	-	-	-	-
32	Bonds, notes, mortgages payable maturing in one year or more.	985,326	-	25,726	50,639	418,258	132,550	114,172	65,158	38,109	94,266	11,448	35,000	-	-
33	Other liabilities	104,247	-	6,275	7,411	37,774	11,913	12,323	14,316	5,942	7,899	-	394	-	-
34	Capital stock, preferred	48,070	-	777	439	14,036	14,317	2,801	5,810	850	4,567	4,473	-	-	-
35	Capital stock, common	536,274	-	59,052	57,002	224,389	41,810	56,163	43,739	28,417	22,187	3,514	1	-	-
36	Paid-in or capital surplus	175,581	-	9,859	606	22,831	18,396	30,152	22,111	21,050	32,073	18,503	-	-	-
37	Surplus reserves	15,257	-	478	2,344	6,730	-	1,472	2,417	300	1,516	-	-	-	-
38	Earned surplus and undivided profits	118,770	-	[1]41,603	[1]6,796	[1]12,028	9,941	22,686	47,909	59,382	19,865	11,724	7,690	-	-
39	Total compiled receipts	2,324,233	27,711	263,959	230,196	711,282	252,699	219,547	240,821	143,433	155,105	39,073	40,407	-	-
40	Business receipts	2,165,172	24,910	252,421	218,168	666,136	238,750	198,567	212,091	127,681	147,097	38,998	40,353	-	-
	Interest on Government obligations (less amortizable bond premium):														
41	Wholly taxable	948	2	1	21	81	38	149	407	111	138	-	-	-	-
42	Subject to surtax only	5	2	-	-	1	-	-	2	-	-	-	-	-	-
43	Wholly tax-exempt	442	3	-	41	-	29	82	28	-	259	-	-	-	-
44	Other interest	4,413	76	65	65	668	667	661	396	617	1,177	21	-	-	-
45	Rents	31,033	702	2,064	2,223	10,946	2,652	3,357	3,335	3,655	2,044	47	8	-	-
46	Royalties	2,958	-	120	765	213	-	196	1,451	168	45	-	-	-	-
47	Net short-term capital gain reduced by net long-term capital loss.	468	2	-	2	438	1	-	6	19	-	-	-	-	-
48	Net long-term capital gain reduced by net short-term capital loss.	16,853	514	1,940	396	4,195	280	1,430	842	6,402	854	-	-	-	-
49	Net gain, sales other than capital assets	1,910	53	358	41	254	292	428	54	74	356	-	-	-	-
50	Dividends, domestic corporations	1,060	-	-	10	74	19	333	279	195	150	-	-	-	-
51	Dividends, foreign corporations	84	-	-	-	-	-	46	35	3	-	-	-	-	-
52	Other receipts	98,887	1,447	6,990	8,464	28,276	9,971	14,298	21,895	4,508	2,985	7	46	-	-

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		(Thousand dollars)													
	SERVICES: AMUSEMENT AND RECREATION SERVICES, EXCEPT MOTION PICTURES—Continued														
53	Total compiled deductions	2,274,480	28,212	276,894	232,834	721,908	246,120	211,549	218,278	122,561	149,703	26,441	39,980	-	-
54	Cost of sales and operations	893,118	11,892	98,540	94,250	223,344	111,936	81,056	100,243	54,481	78,333	15,445	23,598	-	-
55	Compensation of officers	91,430	890	19,577	13,197	35,314	9,175	3,997	4,614	2,496	1,572	465	133	-	-
56	Rent paid on business property	159,491	2,648	25,782	26,205	69,054	8,002	7,565	7,591	5,625	6,892	27	100	-	-
57	Repairs	36,823	562	4,024	3,957	14,087	2,183	2,831	3,750	1,363	2,415	192	1,459	-	-
58	Bad debts	3,667	163	216	186	905	746	552	458	341	94	6	-	-	-
59	Interest paid	58,219	294	1,825	3,952	24,523	8,235	6,696	4,048	1,750	3,743	959	2,194	-	-
60	Taxes paid	110,845	1,009	8,773	9,352	32,612	9,115	16,814	10,888	8,398	8,798	2,425	2,661	-	-
61	Contributions or gifts	2,571	36	111	12	177	269	371	532	306	485	250	22	-	-
62	Amortization	4,879	118	127	117	1,037	516	639	2,147	40	135	3	-	-	-
63	Depreciation	199,623	2,664	15,612	16,102	86,337	21,132	18,110	12,287	8,183	12,787	2,508	3,901	-	-
64	Depletion	1,467	-	207	145	1,035	-	33	-	43	4	-	-	-	-
65	Advertising	58,844	695	6,306	5,523	13,626	6,746	6,087	5,486	6,430	6,622	498	825	-	-
66	Amounts contributed under pension plans	7,547	18	196	343	1,028	2,067	615	2,244	171	701	50	114	-	-
67	Amounts contributed under other employee benefit plans.	3,879	12	164	370	626	204	539	523	506	451	380	104	-	-
68	Net loss, sales other than capital assets	1,618	95	918	93	113	8	260	112	14	1	4	-	-	-
69	Other deductions	640,459	7,116	94,516	59,030	218,090	65,786	65,384	63,355	32,414	26,670	3,229	4,869	-	-
70	Compiled net profit (less net loss) (39 less 53)	49,753	[2]501	[2]12,935	[2]2,638	[2]10,626	6,579	7,998	22,543	20,872	5,402	12,632	427	-	-
71	Net income (less deficit), total (70 less 43)	49,311	[2]504	[2]12,935	[2]2,679	[2]10,626	6,550	7,916	22,515	20,872	5,143	12,632	427	-	-
	Returns other than Form 1120-S:														
72	Net income (less deficit) (71 less 79)	61,020	[2]15	[2]12,027	[2]2,273	[2]7,035	11,301	9,480	22,515	20,872	5,143	12,632	427	-	-
73	Statutory special deductions, total	17,148	107	1,582	4,328	5,353	3,322	937	744	589	186	-	-	-	-
74	Net operating loss carryforward	16,262	107	1,582	4,328	5,288	3,309	657	510	423	58	-	-	-	-
75	Dividends received deduction	886	-	-	-	65	13	280	234	166	128	-	-	-	-
76	Income subject to tax	138,945	2,627	3,322	3,065	21,363	15,046	17,001	27,297	22,165	14,000	12,632	427	-	-
77	Income tax	63,514	1,307	923	1,029	7,274	7,198	8,334	13,836	9,742	7,096	6,558	217	-	-
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77).	[3]13,761	[3]1,808	[3]13,858	[3]3,667	[3]17,900	[3]619	[3]336	8,707	11,130	[3]1,694	6,074	210	-	-
79	Form 1120-S net income (less deficit) (71 less 72)	[2]11,709	[2]489	[2]908	[2]406	[2]3,591	[2]4,751	[2]1,564	-	-	-	-	-	-	-
	Distributions to stockholders:														
80	Cash and assets other than own stock	29,353	5,670	3,399	1,568	906	2,781	3,676	3,892	2,938	3,467	1,056	-	-	-
81	Corporation's own stock	17,004	-	-	-	89	4,852	1,201	1,478	-	-	9,384	-	-	-
	SERVICES: OTHER SERVICES														
1	Number of returns, total	18,020	1,026	10,900	2,751	2,710	438	144	33	11	5	2	-	-	-
2	Form 1120-S	1,758	79	1,194	269	203	([4])	2	-	-	-	-	-	-	-
		(Thousand dollars)													
3	Total assets	1,795,078	-	166,293	192,333	592,279	302,689	211,082	107,406	72,628	84,177	66,191	-	-	-
4	Cash	248,999	-	37,814	37,845	80,848	34,813	25,843	10,641	9,421	7,663	4,111	-	-	-
5	Notes and accounts receivable	414,118	-	32,945	47,611	119,466	57,712	48,622	35,852	16,487	13,576	41,847	-	-	-
6	Less: Reserve for bad debts	9,623	-	833	1,384	1,981	1,531	938	2,800	69	87	-	-	-	-
7	Inventories, total	82,339	-	4,874	6,906	15,265	14,719	13,853	8,780	6,406	10,763	773	-	-	-
8	Last-in, first-out	1,244	-	23	-	432	174	-	59	556	-	-	-	-	-
9	Other than last-in, first-out	46,385	-	2,711	3,184	8,605	6,294	8,321	1,430	5,745	9,322	773	-	-	-
10	Not stated	34,710	-	2,140	3,722	6,228	8,251	5,532	7,291	105	1,441	-	-	-	-
	Investments, Government obligations:														
11	States and possessions	12,863	-	15	883	723	988	4,432	627	4,672	523	-	-	-	-
12	United States obligations	39,282	-	1,001	2,961	10,594	6,812	5,680	3,750	6,932	1,552	-	-	-	-
13	Not stated	9,763	-	786	953	413	-	1,975	75	5,561	-	-	-	-	-
14	Other current assets, including short-term marketable investments.	44,009	-	3,983	4,228	14,646	9,984	5,286	2,790	1,223	94	1,775	-	-	-
15	Loans to stockholders	8,740	-	2,172	2,606	3,269	456	152	85	-	-	-	-	-	-
16	Mortgage and real estate loans	16,194	-	144	1,727	5,124	4,729	1,828	2,278	33	331	-	-	-	-
17	Other investments	155,208	-	8,348	8,270	46,245	18,635	20,959	10,830	6,258	25,991	9,672	-	-	-
18	Depreciable assets	889,027	-	99,272	99,812	330,055	176,480	93,325	42,849	11,746	22,382	13,106	-	-	-
19	Less: Accumulated amortization and depreciation	315,182	-	42,429	40,175	107,038	56,664	32,770	14,347	4,869	11,607	5,283	-	-	-
20	Depletable assets	447	-	140	-	184	-	6	94	23	-	-	-	-	-
21	Less: Accumulated depletion	53	-	47	-	-	-	-	3	3	-	-	-	-	-
22	Land	71,282	-	2,854	5,684	34,000	13,561	8,105	4,004	1,947	1,127	-	-	-	-
23	Intangible assets	7,808	-	1,417	49	3,111	445	2,532	-	204	50	-	-	-	-
24	Less: Accumulated amortization	1,894	-	567	9	438	203	602	-	40	35	-	-	-	-
25	Other assets	121,751	-	14,404	14,366	37,793	21,753	12,794	1,901	6,696	11,854	190	-	-	-

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		(Thousand dollars)													
	SERVICES: OTHER SERVICES—Continued														
26	Total liabilities	1,795,078	-	166,293	192,333	592,279	302,689	211,082	107,406	72,628	84,177	66,191	-	-	-
27	Accounts payable	209,331	-	25,574	22,526	55,080	28,468	26,084	20,046	12,384	8,164	11,005	-	-	-
28	Deposits and withdrawable shares	3,684	-	135	1,003	440	1,899	207	-	-	-	-	-	-	-
29	Bonds, notes, mortgages payable maturing in less than one year.	163,839	-	26,023	18,429	66,519	19,324	13,095	8,669	4,144	636	7,000	-	-	-
30	Other current liabilities	135,682	-	17,579	16,128	33,953	27,113	15,500	11,651	6,731	2,172	4,855	-	-	-
31	Loans from stockholders	45,469	-	19,302	5,470	14,831	3,494	2,288	84	-	-	-	-	-	-
32	Bonds, notes, mortgages payable maturing in one year or more.	287,949	-	27,152	27,270	106,819	60,169	43,274	10,588	4,177	-	8,500	-	-	-
33	Other liabilities	151,213	-	10,252	12,273	28,198	34,223	20,930	5,866	19,896	14,379	5,196	-	-	-
34	Capital stock, preferred	38,397	-	4,422	1,310	13,441	10,343	1,957	1,324	300	-	5,300	-	-	-
35	Capital stock, common	303,004	-	53,175	44,624	114,393	33,691	30,150	10,448	2,108	13,471	944	-	-	-
36	Paid-in or capital surplus	130,217	-	8,089	11,231	37,020	26,396	13,090	10,827	3,244	14,803	5,517	-	-	-
37	Surplus reserves	28,002	-	878	177	10,403	8,636	2,241	2,842	1,281	1,544	-	-	-	-
38	Earned surplus and undivided profits	298,291	-	[1]26,288	31,892	111,182	48,933	42,266	25,061	18,363	29,008	17,874	-	-	-
39	Total compiled receipts	3,064,920	12,066	539,634	421,580	958,238	406,146	281,085	141,306	116,993	101,560	86,312	-	-	-
40	Business receipts	2,966,080	11,759	528,881	413,632	927,355	392,428	272,056	136,934	104,166	95,666	83,203	-	-	-
	Interest on Government obligations (less amortizable bond premium):														
41	Wholly taxable	1,201	-	5	155	478	85	194	90	84	108	2	-	-	-
42	Subject to surtax only	1	-	-	1	-	-	-	-	-	-	-	-	-	-
43	Wholly tax-exempt	605	-	-	26	49	29	138	23	331	9	-	-	-	-
44	Other interest	6,029	9	216	348	1,304	729	446	390	222	204	2,161	-	-	-
45	Rents	12,543	6	992	1,190	4,714	2,927	1,016	764	152	75	707	-	-	-
46	Royalties	6,592	-	168	249	3,604	712	1,293	63	170	333	-	-	-	-
47	Net short-term capital gain reduced by net long-term capital loss.	77	-	42	-	25	-	7	-	3	-	-	-	-	-
48	Net long-term capital gain reduced by net short-term capital loss.	9,357	21	925	723	2,242	277	796	536	3,666	149	22	-	-	-
49	Net gain, sales other than capital assets	259	-	124	21	19	58	36	-	-	-	1	-	-	-
50	Dividends, domestic corporations	2,188	-	21	157	626	442	343	452	115	32	-	-	-	-
51	Dividends, foreign corporations	128	-	-	-	-	-	49	16	-	63	-	-	-	-
52	Other receipts	59,860	271	8,260	5,078	17,822	8,459	4,711	2,038	8,084	4,921	216	-	-	-
53	Total compiled deductions	2,977,920	12,487	541,555	405,426	933,965	398,057	268,951	134,124	112,830	88,176	82,349	-	-	-
54	Cost of sales and operations	1,412,649	2,878	198,620	161,886	428,464	202,065	144,172	84,785	75,900	54,923	58,956	-	-	-
55	Compensation of officers	240,874	980	80,570	46,392	73,575	20,910	11,988	3,256	1,388	1,267	548	-	-	-
56	Rent paid on business property	91,807	685	27,334	15,119	28,414	8,985	6,036	1,592	1,853	1,730	59	-	-	-
57	Repairs	17,995	103	2,736	3,698	5,895	3,145	1,440	622	264	92	-	-	-	-
58	Bad debts	11,450	83	1,500	2,003	4,089	1,828	1,416	506	24	1	-	-	-	-
59	Interest paid	20,716	126	1,796	2,127	9,108	3,401	2,374	888	217	62	617	-	-	-
60	Taxes paid	78,276	290	13,776	10,155	26,750	11,440	6,886	2,538	1,511	2,230	2,700	-	-	-
61	Contributions or gifts	1,868	60	540	37	526	269	211	127	30	55	13	-	-	-
62	Amortization	1,324	20	353	180	202	69	271	16	115	98	-	-	-	-
63	Depreciation	66,342	487	10,411	9,563	24,444	9,618	5,738	2,472	853	1,651	1,105	-	-	-
64	Depletion	440	-	145	-	-	194	-	71	30	-	-	-	-	-
65	Advertising	53,236	1,141	10,906	11,942	13,633	6,755	4,057	3,306	365	1,127	4	-	-	-
66	Amounts contributed under pension plans	27,161	6	1,719	1,542	9,304	3,564	4,230	1,576	2,285	1,716	1,219	-	-	-
67	Amounts contributed under other employee benefit plans.	9,915	-	1,014	1,152	2,731	1,130	1,104	987	1,090	129	578	-	-	-
68	Net loss, sales other than capital assets	1,353	832	191	49	236	4	25	13	3	-	-	-	-	-
69	Other deductions	942,514	4,796	189,944	139,581	306,594	124,680	79,003	31,369	26,902	23,095	16,550	-	-	-
70	Compiled net profit (less net loss) (39 less 53)	87,000	[2]421	[2]1,921	16,154	24,273	8,089	12,134	7,182	4,163	13,384	3,963	-	-	-
71	Net income (less deficit), total (70 less 43)	86,395	[2]421	[2]1,921	16,128	24,224	8,060	11,996	7,159	3,832	13,375	3,963	-	-	-
	Returns other than Form 1120-S:														
72	Net income (less deficit) (71 less 79)	75,104	319	[2]5,432	11,168	21,057	7,967	11,696	7,159	3,832	13,375	3,963	-	-	-
73	Statutory special deductions, total	12,792	431	3,141	1,986	3,826	2,058	882	295	98	75	-	-	-	-
74	Net operating loss carryforward	11,025	431	3,120	1,852	3,300	1,667	595	12	-	48	-	-	-	-
75	Dividends received deduction	1,747	-	21	134	506	391	287	283	98	27	-	-	-	-
76	Income subject to tax	130,635	686	11,830	16,914	38,539	15,574	15,021	8,363	5,917	13,828	3,963	-	-	-
77	Income tax	52,550	207	3,368	5,215	14,274	6,915	7,213	4,118	2,060	7,134	2,046	-	-	-
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77).	34,450	[3]628	[3]5,289	10,939	9,999	1,174	4,921	3,064	2,103	6,250	1,917	-	-	-
79	Form 1120-S net income (less deficit) (71 less 72)	11,291	[2]740	3,511	4,960	3,167	[4]	300	-	-	-	-	-	-	-
	Distributions to stockholders:														
80	Cash and assets other than own stock	23,257	346	3,027	1,895	7,419	1,079	2,122	1,387	656	5,034	292	-	-	-
81	Corporation's own stock	3,236	-	-	558	1,160	-	1,518	-	-	-	-	-	-	-

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	NATURE OF BUSINESS NOT ALLOCABLE														
1	Number of returns, total	8,065	1,717	4,958	675	629	56	24	3	3	-	-	-	-	-
2	Form 1120-S	379	63	202	86	24	-	3	1	-	-	-	-	-	-
		(Thousand dollars)													
3	Total assets	329,596	-	53,215	48,557	126,568	39,063	33,271	10,006	18,916	-	-	-	-	-
4	Cash	24,166	-	7,329	4,487	9,281	2,627	320	32	90	-	-	-	-	-
5	Notes and accounts receivable	85,880	-	17,122	13,639	27,110	6,841	9,476	3,343	8,340	-	-	-	-	-
6	Less: Reserve for bad debts	448	-	209	14	29	149	47	-	-	-	-	-	-	-
7	Inventories, total	12,808	-	1,546	662	10,119	156	325	-	-	-	-	-	-	-
8	Last-in, first-out	31	-	9	-	22	-	-	-	-	-	-	-	-	-
9	Other than last-in, first-out	3,406	-	520	23	2,863	-	-	-	-	-	-	-	-	-
10	Not stated	9,371	-	1,017	639	7,234	156	325	-	-	-	-	-	-	-
	Investments, Government obligations:														
11	States and possessions	161	-	103	-	58	-	-	-	-	-	-	-	-	-
12	United States obligations	841	-	170	-	671	-	-	-	-	-	-	-	-	-
13	Not stated	120	-	41	-	-	-	79	-	-	-	-	-	-	-
14	Other current assets, including short-term marketable investments.	27,219	-	1,392	5,111	5,300	11,693	1,065	2,630	28	-	-	-	-	-
15	Loans to stockholders	3,920	-	2,147	1,326	447	-	-	-	-	-	-	-	-	-
16	Mortgage and real estate loans	617	-	408	1	196	9	3	-	-	-	-	-	-	-
17	Other investments	73,979	-	4,362	8,014	28,971	13,109	12,488	120	6,915	-	-	-	-	-
18	Depreciable assets	46,457	-	16,131	6,729	19,531	114	3,952	-	-	-	-	-	-	-
19	Less: Accumulated amortization and depreciation	15,308	-	9,067	2,094	2,883	11	1,253	-	-	-	-	-	-	-
20	Depletable assets	2,020	-	67	83	-	-	1,870	-	-	-	-	-	-	-
21	Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Land	29,186	-	5,208	3,860	13,964	-	2,621	-	3,533	-	-	-	-	-
23	Intangible assets	856	-	205	-	523	126	2	-	-	-	-	-	-	-
24	Less: Accumulated amortization	290	-	59	-	105	126	-	-	-	-	-	-	-	-
25	Other assets	37,412	-	6,319	6,753	13,414	4,674	2,370	3,881	1	-	-	-	-	-
26	Total liabilities	329,596	-	53,215	48,557	126,568	39,063	33,271	10,006	18,916	-	-	-	-	-
27	Accounts payable	39,230	-	6,408	4,440	24,082	1,178	3,085	-	37	-	-	-	-	-
28	Deposits and withdrawable shares	565	-	207	-	358	-	-	-	-	-	-	-	-	-
29	Bonds, notes, mortgages payable maturing in less than one year.	33,853	-	9,175	2,077	17,250	116	5,047	-	188	-	-	-	-	-
30	Other current liabilities	6,463	-	1,003	1,048	2,289	257	1,746	10	110	-	-	-	-	-
31	Loans from stockholders	8,763	-	3,760	1,219	3,784	-	-	-	-	-	-	-	-	-
32	Bonds, notes, mortgages payable maturing in one year or more.	56,314	-	14,089	3,235	22,741	1,245	5,116	1,741	8,147	-	-	-	-	-
33	Other liabilities	19,177	-	3,626	3,954	6,802	2,730	860	1,204	1	-	-	-	-	-
34	Capital stock, preferred	8,818	-	3,625	945	1,619	-	2,629	-	-	-	-	-	-	-
35	Capital stock, common	128,744	-	47,366	17,715	24,876	16,781	10,794	2,163	9,049	-	-	-	-	-
36	Paid-in or capital surplus	48,873	-	1,932	5,142	13,121	23,684	2,068	2,805	121	-	-	-	-	-
37	Surplus reserves	6,613	-	1,043	5	3,033	178	994	-	1,360	-	-	-	-	-
38	Earned surplus and undivided profits	[1]27,817	-	[1]39,019	8,777	6,613	[1]7,106	932	2,083	[1]97	-	-	-	-	-
39	Total compiled receipts	82,144	1,351	26,485	9,757	39,853	1,761	2,838	-	99	-	-	-	-	-
40	Business receipts	76,176	1,192	25,650	7,378	37,936	1,732	2,193	-	95	-	-	-	-	-
	Interest on Government obligations (less amortizable bond premium):														
41	Wholly taxable	67	-	62	-	3	-	2	-	-	-	-	-	-	-
42	Subject to surtax only	1	-	-	-	-	-	1	-	-	-	-	-	-	-
43	Wholly tax-exempt	134	-	-	-	134	-	-	-	-	-	-	-	-	-
44	Other interest	152	-	63	34	44	-	7	-	4	-	-	-	-	-
45	Rents	561	36	199	105	39	-	182	-	-	-	-	-	-	-
46	Royalties	566	-	2	558	-	-	6	-	-	-	-	-	-	-
47	Net short-term capital gain reduced by net long-term capital loss.	26	-	1	-	25	-	-	-	-	-	-	-	-	-
48	Net long-term capital gain reduced by net short-term capital loss.	1,124	15	189	64	844	-	12	-	-	-	-	-	-	-
49	Net gain, sales other than capital assets	46	5	-	41	-	-	-	-	-	-	-	-	-	-
50	Dividends, domestic corporations	151	-	-	21	120	-	10	-	-	-	-	-	-	-
51	Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	Other receipts	3,140	103	319	1,556	708	29	425	-	-	-	-	-	-	-

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 2.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS, BY MAJOR INDUSTRIAL GROUP—Continued

	Major industrial group, item	Total active corporation returns	Size of total assets: Zero assets	$1 under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		(Thousand dollars)													
	NATURE OF BUSINESS NOT ALLOCABLE—Continued														
53	Total compiled deductions	85,965	2,572	28,573	8,989	39,910	1,852	3,857	19	193	-	-	-	-	-
54	Cost of sales and operations	38,901	822	7,926	1,978	25,400	1,328	1,394	-	53	-	-	-	-	-
55	Compensation of officers	6,551	16	3,569	1,235	1,617	-	114	-	-	-	-	-	-	-
56	Rent paid on business property	1,611	82	1,053	178	233	3	62	-	-	-	-	-	-	-
57	Repairs	491	33	171	164	90	2	31	-	-	-	-	-	-	-
58	Bad debts	263	81	118	1	49	-	14	-	-	-	-	-	-	-
59	Interest paid	2,235	152	362	265	1,146	-	242	-	68	-	-	-	-	-
60	Taxes paid	2,606	66	1,040	388	991	52	62	7	-	-	-	-	-	-
61	Contributions or gifts	13	-	-	-	-	10	3	-	-	-	-	-	-	-
62	Amortization	247	43	25	2	106	39	1	-	31	-	-	-	-	-
63	Depreciation	3,491	227	1,486	538	1,068	11	161	-	-	-	-	-	-	-
64	Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-	-
65	Advertising	1,145	36	681	155	227	1	45	-	-	-	-	-	-	-
66	Amounts contributed under pension plans	226	-	181	-	45	-	-	-	-	-	-	-	-	-
67	Amounts contributed under other employee benefit plans.	96	-	76	-	20	-	-	-	-	-	-	-	-	-
68	Net loss, sales other than capital assets	789	42	50	-	10	-	687	-	-	-	-	-	-	-
69	Other deductions	27,300	972	11,835	4,085	8,908	406	1,041	12	41	-	-	-	-	-
70	Compiled net profit (less net loss) (39 less 53)	[2]3,821	[2]1,221	[2]2,088	768	[2]57	[2]91	[2]1,019	[2]19	[2]94	-	-	-	-	-
71	Net income (less deficit), total (70 less 43)	[2]3,955	[2]1,221	[2]2,088	768	[2]191	[2]91	[2]1,019	[2]19	[2]94	-	-	-	-	-
	Returns other than Form 1120-S:														
72	Net income (less deficit) (71 less 79)	[2]3,900	[2]1,131	[2]2,010	904	[2]623	[2]91	[2]836	[2]19	[2]94	-	-	-	-	-
73	Statutory special deductions, total	1,741	10	943	578	202	-	8	-	-	-	-	-	-	-
74	Net operating loss carryforward	1,634	10	943	578	103	-	-	-	-	-	-	-	-	-
75	Dividends received deduction	107	-	-	-	99	-	8	-	-	-	-	-	-	-
76	Income subject to tax	4,454	36	735	1,696	1,869	26	92	-	-	-	-	-	-	-
77	Income tax	1,311	10	203	524	529	12	33	-	-	-	-	-	-	-
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77)	[3]5,132	[3]1,231	[3]2,291	244	[3]586	[3]103	[3]1,052	[3]19	[3]94	-	-	-	-	-
79	Form 1120-S net income (less deficit) (71 less 72)	[2]55	[2]90	[2]78	[2]136	432	-	[2]183	-	-	-	-	-	-	-
	Distributions to stockholders:														
80	Cash and assets other than own stock	8,119	2,096	5,764	4	230	-	25	-	-	-	-	-	-	-
81	Corporation's own stock	259	-	-	259	-	-	-	-	-	-	-	-	-	-

[1]Negative amount.
[2]Loss or deficit.
[3]Loss after tax.
[4]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATION RETURNS

Table 3.—NUMBER OF RETURNS, RECEIPTS, TOTAL ASSETS, AND NET INCOME, BY SIZE OF BUSINESS RECEIPTS, BY SIZE OF TOTAL ASSETS, BY INDUSTRIAL DIVISION

Industrial division and size of business receipts	Size of total assets: Total — Number of returns	Total — Total compiled receipts (Thousand dollars)	Total — Business receipts (Thousand dollars)	Total — Total assets (Thousand dollars)	Total — Net income (less deficit) (Thousand dollars)	Zero assets — Number of returns	Zero assets — Total compiled receipts (Thousand dollars)	Zero assets — Business receipts (Thousand dollars)	Zero assets — Total assets (Thousand dollars)	Zero assets — Net income (less deficit) (Thousand dollars)
ALL INDUSTRIAL DIVISIONS[1]										
Total	1,190,286	873,177,644	823,943,265	1,289,516,071	45,893,900	42,805	7,550,235	6,966,994	-	189,114
Under $10,000	160,292	770,960	480,638	7,849,415	[2]180,401	11,824	48,317	33,858	-	[2]19,803
$10,000 under $25,000	134,928	2,351,045	1,742,326	10,574,240	4,146	5,575	93,650	75,571	-	[2]14,221
$25,000 under $50,000	142,851	5,338,194	4,415,322	15,661,140	199,947	3,781	138,592	122,771	-	[2]9,938
$50,000 under $100,000	163,244	12,027,687	10,550,533	24,894,347	336,419	3,332	239,617	216,173	-	[2]7,699
$100,000 under $200,000	165,102	24,068,628	22,015,614	39,626,518	653,056	1,768	253,541	224,807	-	6,735
$200,000 under $500,000	171,813	55,531,747	52,100,052	73,838,797	1,423,798	1,458	471,615	438,823	-	9,497
$500,000 under $1,000,000	84,451	60,207,212	57,072,298	70,093,481	1,463,184	806	604,647	570,724	-	11,466
$1,000,000 under $5,000,000	79,094	160,386,220	152,443,532	181,276,932	4,907,687	671	1,356,122	1,232,904	-	47,887
$5,000,000 under $10,000,000	8,719	60,489,537	57,062,678	79,999,038	2,500,087	102	711,689	666,894	-	32,383
$10,000,000 under $50,000,000	5,917	119,284,568	111,801,971	201,314,246	6,855,221	66	1,121,896	986,082	-	23,875
$50,000,000 under $100,000,000	740	51,935,462	49,107,121	83,808,004	3,515,001	[3]	[3]	[3]	-	[3]
$100,000,000 under $250,000,000	450	71,477,530	67,269,007	130,943,460	5,708,718	4	561,183	520,044	-	24,826
$250,000,000 under $500,000,000	166	59,805,634	56,618,001	104,467,371	3,939,101	2	704,781	697,101	-	12,063
$500,000,000 under $1,000,000,000	79	54,137,703	52,289,134	76,406,445	3,837,829	1	627,143	619,914	-	34,984
$1,000,000,000 or more	56	135,095,213	128,975,038	183,969,095	11,001,180	-	-	-	-	-
Business receipts not reported	72,384	270,304	-	4,793,542	[2]271,073	13,405	8,519	-	-	[2]18,766
	$1 under $25,000					$25,000 under $50,000				
Total	286,280	10,718,688	10,422,461	3,192,305	[2]208,869	177,653	14,485,394	14,109,631	6,414,417	57,460
Under $10,000	74,089	298,806	240,022	711,708	[2]47,764	34,101	166,803	105,993	1,210,456	[2]12,119
$10,000 under $25,000	49,114	836,396	780,166	482,096	[2]36,247	19,188	317,618	256,916	696,432	[2]68
$25,000 under $50,000	54,849	2,000,295	1,949,066	658,766	[2]32,392	22,838	870,917	811,445	793,712	[2]649
$50,000 under $100,000	46,388	3,260,383	3,210,796	674,168	[2]32,694	41,567	3,057,725	2,989,158	1,467,606	6,497
$100,000 under $200,000	19,670	2,652,582	2,627,556	307,505	[2]16,131	38,626	5,340,727	5,279,408	1,445,933	54,220
$200,000 under $500,000	4,281	1,186,019	1,174,450	67,182	[2]9,087	12,671	3,569,141	3,543,286	488,367	28,014
$500,000 under $1,000,000	356	207,328	194,486	4,347	[2]317	1,081	703,246	698,834	41,634	[2]11,490
$1,000,000 under $5,000,000	[3]	[3]	[3]	[3]	[3]	275	427,714	424,591	10,356	3,372
$5,000,000 under $10,000,000	1	5,397	5,195	16	17	-	-	-	-	-
$10,000,000 under $50,000,000	1	45,773	45,486	1	5,713	-	-	-	-	-
$50,000,000 under $100,000,000	-	-	-	-	-	-	-	-	-	-
$100,000,000 under $250,000,000	-	-	-	-	-	-	-	-	-	-
$250,000,000 under $500,000,000	-	-	-	-	-	-	-	-	-	-
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	37,381	29,374	-	284,663	[2]39,768	7,306	31,503	-	259,921	[2]10,317
	$50,000 under $100,000					$100,000 under $250,000				
Total	206,039	30,336,972	29,574,335	14,756,377	396,601	239,057	71,057,481	69,153,753	38,022,849	1,367,147
Under $10,000	24,177	136,116	68,720	1,666,946	[2]9,877	12,269	82,450	25,467	1,800,097	[2]38,182
$10,000 under $25,000	27,515	459,577	317,917	1,977,968	47,347	26,782	493,459	267,142	3,965,576	49,554
$25,000 under $50,000	17,641	656,603	560,197	1,249,387	47,313	27,754	1,029,361	678,807	4,607,672	148,292
$50,000 under $100,000	26,022	2,015,057	1,910,805	1,767,626	17,612	19,832	1,473,751	1,211,173	3,182,307	112,812
$100,000 under $200,000	50,964	7,555,560	7,414,266	3,604,696	107,625	29,738	4,595,478	4,373,599	4,405,179	101,310
$200,000 under $500,000	45,721	13,432,352	13,297,634	3,463,811	191,134	73,757	24,946,789	24,531,023	11,490,983	514,255
$500,000 under $1,000,000	6,324	4,150,998	4,127,260	481,177	15,645	34,655	23,619,419	23,389,341	6,079,986	350,991
$1,000,000 under $5,000,000	1,203	1,867,323	1,859,742	92,547	[2]7,175	9,465	13,984,490	13,893,574	1,742,892	135,743
$5,000,000 under $10,000,000	1	6,693	6,609	79	13	[3]	[3]	[3]	[3]	[3]
$10,000,000 under $50,000,000	1	11,332	11,185	58	1,722	[3]	[3]	[3]	[3]	[3]
$50,000,000 under $100,000,000	-	-	-	-	-	-	-	-	-	-
$100,000,000 under $250,000,000	-	-	-	-	-	1	234,453	229,829	217	17,578
$250,000,000 under $500,000,000	-	-	-	-	-	-	-	-	-	-
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	6,470	45,361	-	452,082	[2]14,758	4,714	42,682	-	730,099	[2]34,107
	$250,000 under $500,000					$500,000 under $1,000,000				
Total	111,593	67,512,850	65,436,305	38,925,387	1,356,577	58,065	65,795,540	63,831,875	40,246,513	1,603,493
Under $10,000	2,469	24,143	4,552	840,998	[2]18,638	1,004	8,739	1,435	715,089	[2]20,072
$10,000 under $25,000	5,100	108,091	34,827	1,711,831	[2]10,056	1,272	29,332	7,151	843,679	[2]13,792
$25,000 under $50,000	11,307	442,230	236,570	3,760,128	59,119	3,458	142,173	44,677	2,396,034	[2]3,098
$50,000 under $100,000	15,438	1,144,992	689,692	5,450,192	156,005	5,988	464,945	250,571	4,011,055	55,919
$100,000 under $200,000	8,810	1,309,502	1,014,458	3,144,188	103,802	7,538	1,141,043	728,735	5,331,702	149,467
$200,000 under $500,000	17,680	6,441,672	6,113,971	5,895,760	158,145	5,332	1,846,253	1,583,362	3,670,782	96,698
$500,000 under $1,000,000	27,132	20,023,969	19,730,915	9,333,561	409,118	7,672	6,085,743	5,832,246	5,064,321	236,519
$1,000,000 under $5,000,000	21,542	35,831,424	35,465,164	8,044,789	498,248	23,919	47,522,237	46,917,608	16,803,231	1,021,588
$5,000,000 under $10,000,000	269	1,643,849	1,639,277	102,105	6,982	1,028	6,579,438	6,518,315	815,105	69,000
$10,000,000 under $50,000,000	[3]	[3]	[3]	[3]	[3]	140	1,951,573	1,947,775	111,761	9,945
$50,000,000 under $100,000,000	-	-	-	-	-	-	-	-	-	-
$100,000,000 under $250,000,000	-	-	-	-	-	-	-	-	-	-
$250,000,000 under $500,000,000	-	-	-	-	-	-	-	-	-	-
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	1,804	35,767	-	627,307	[2]7,815	714	24,064	-	483,754	1,319

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATION RETURNS

Table 3.—NUMBER OF RETURNS, RECEIPTS, TOTAL ASSETS, AND NET INCOME, BY SIZE OF BUSINESS RECEIPTS, BY SIZE OF TOTAL ASSETS, BY INDUSTRIAL DIVISION—Continued

Industrial division and size of business receipts	Size of total assets									
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Total assets (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Total assets (Thousand dollars)	Net income (less deficit) (Thousand dollars)
	$1,000,000 under $2,500,000					$2,500,000 under $5,000,000				
ALL INDUSTRIAL DIVISIONS —Continued										
Total	34,967	70,966,035	68,429,397	53,889,370	2,038,756	14,295	46,768,507	44,599,164	50,022,097	1,821,510
Under $10,000	280	4,201	514	410,103	[2]9,102	51	1,277	59	161,388	[2]2,762
$10,000 under $25,000	297	9,314	2,010	430,784	[2]10,784	57	2,270	469	193,413	[2]3,186
$25,000 under $50,000	1,124	53,751	10,288	1,496,602	[2]844	69	2,990	949	234,404	[2]3,677
$50,000 under $100,000	4,233	330,811	64,529	6,697,021	32,288	390	35,927	5,877	1,174,264	2,750
$100,000 under $200,000	3,854	581,688	272,401	6,049,275	50,352	3,797	574,424	70,805	13,060,524	85,650
$200,000 under $500,000	4,348	1,433,941	966,881	6,795,759	140,879	2,150	674,628	274,559	8,053,995	75,359
$500,000 under $1,000,000	2,362	1,859,723	1,586,719	3,549,642	90,409	1,070	789,662	548,723	3,788,837	96,903
$1,000,000 under $5,000,000	14,706	39,685,092	38,813,312	22,096,543	1,349,380	3,075	9,672,396	9,137,955	10,321,171	579,553
$5,000,000 under $10,000,000	2,757	18,242,060	18,051,502	4,673,607	334,836	2,482	17,578,365	17,291,005	8,802,796	673,392
$10,000,000 under $50,000,000	571	8,400,681	8,333,298	1,030,011	69,135	1,038	16,991,511	16,841,645	3,841,498	316,656
$50,000,000 under $100,000,000	5	327,990	327,943	8,930	381	7	431,438	427,118	27,239	1,572
$100,000,000 under $250,000,000	-	-	-	-	-	-	-	-	-	-
$250,000,000 under $500,000,000	-	-	-	-	-	-	-	-	-	-
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	430	36,783	-	651,093	[2]8,174	109	13,619	-	362,568	[2]700
	$5,000,000 under $10,000,000					$10,000,000 under $25,000,000				
Total	8,564	41,906,349	39,450,725	59,864,509	1,906,091	6,105	52,880,459	49,135,077	94,329,766	2,901,031
Under $10,000	18	74	12	113,849	[2]820	9	32	6	158,102	[2]1,210
$10,000 under $25,000	22	1,077	119	156,832	[2]2,454	5	246	38	80,558	[2]1,961
$25,000 under $50,000	20	916	390	132,181	[2]2,365	7	259	100	115,532	[2]1,735
$50,000 under $100,000	43	3,303	1,435	276,491	[2]3,795	10	1,107	255	126,909	[2]3,276
$100,000 under $200,000	314	56,430	8,162	1,871,613	7,436	19	6,962	1,306	272,846	2,614
$200,000 under $500,000	3,836	1,276,462	147,988	26,945,595	178,944	571	250,127	27,634	6,697,064	41,244
$500,000 under $1,000,000	567	426,392	201,887	4,160,935	52,002	2,368	1,688,196	185,236	35,726,904	201,063
$1,000,000 under $5,000,000	1,107	3,048,199	2,603,894	7,597,405	276,878	1,108	2,317,208	1,304,858	19,627,500	328,622
$5,000,000 under $10,000,000	1,117	8,591,101	8,311,793	7,491,670	501,746	394	3,079,677	2,790,816	5,937,540	287,623
$10,000,000 under $50,000,000	1,449	25,518,097	25,212,560	10,579,168	887,285	1,440	32,912,774	32,297,189	22,594,210	1,843,508
$50,000,000 under $100,000,000	39	2,573,869	2,556,313	300,696	12,604	126	8,287,749	8,211,112	2,184,327	176,508
$100,000,000 under $250,000,000	3	407,837	406,172	24,191	59	31	4,005,705	3,986,791	575,464	48,536
$250,000,000 under $500,000,000	-	-	-	-	-	1	330,395	329,736	24,948	537
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	29	2,592	-	213,883	[2]1,429	16	22	-	207,862	[2]21,042
	$25,000,000 under $50,000,000					$50,000,000 under $100,000,000				
Total	2,231	40,042,280	37,092,078	77,456,375	2,438,003	1,204	45,205,871	41,900,857	84,155,342	3,107,883
Under $10,000	-	-	-	-	-	1	2	-	60,679	[2]52
$10,000 under $25,000	1	15	-	35,071	14	-	-	-	-	-
$25,000 under $50,000	2	69	28	82,916	[2]79	-	-	-	-	-
$50,000 under $100,000	-	-	-	-	-	1	69	69	66,708	-
$100,000 under $200,000	4	691	111	133,057	[2]24	-	-	-	-	-
$200,000 under $500,000	8	2,748	441	269,499	[2]1,284	-	-	-	-	-
$500,000 under $1,000,000	55	46,181	4,863	1,622,597	11,083	2	1,080	1,057	113,000	[2]430
$1,000,000 under $5,000,000	1,227	2,268,629	369,091	42,767,163	322,602	576	1,902,434	195,459	39,543,457	301,057
$5,000,000 under $10,000,000	141	1,084,490	854,644	4,830,943	125,663	82	609,817	250,446	6,028,153	135,517
$10,000,000 under $50,000,000	547	16,186,249	15,602,721	18,508,088	1,240,132	235	6,335,496	5,701,151	16,174,707	572,736
$50,000,000 under $100,000,000	192	12,815,999	12,664,129	7,246,962	597,655	188	14,055,671	13,730,712	13,275,866	1,095,716
$100,000,000 under $250,000,000	45	6,506,007	6,466,100	1,645,955	143,919	102	14,004,743	13,749,677	7,745,905	930,090
$250,000,000 under $500,000,000	4	1,131,184	1,129,950	162,795	3,511	13	4,208,369	4,185,622	872,300	46,613
$500,000,000 under $1,000,000,000	-	-	-	-	-	2	1,398,045	1,397,626	131,931	17,057
$1,000,000,000 or more	-	-	-	-	-	2	2,690,145	2,689,038	142,636	9,579
Business receipts not reported	5	18	-	151,329	[2]5,189	-	-	-	-	-
	$100,000,000 under $250,000,000					$250,000,000 or more				
Total	828	67,136,280	62,244,279	128,928,016	4,944,793	600	240,814,703	221,596,334	599,312,748	21,974,310
Under $10,000	-	-	-	-	-	-	-	-	-	-
$10,000 under $25,000	-	-	-	-	-	-	-	-	-	-
$25,000 under $50,000	1	38	34	133,806	-	-	-	-	-	-
$50,000 under $100,000	-	-	-	-	-	-	-	-	-	-
$100,000 under $200,000	-	-	-	-	-	-	-	-	-	-
$200,000 under $500,000	-	-	-	-	-	-	-	-	-	-
$500,000 under $1,000,000	1	628	7	126,540	222	-	-	-	-	-
$1,000,000 under $5,000,000	68	286,348	25,574	8,463,723	52,227	2	20,269	4,568	4,164,302	[2]2,096
$5,000,000 under $10,000,000	257	1,845,690	227,211	38,729,826	307,592	8	64,960	3,420	2,570,830	24,242
$10,000,000 under $50,000,000	177	4,687,692	3,330,668	29,143,454	808,751	200	4,505,445	877,085	99,315,289	1,066,276
$50,000,000 under $100,000,000	106	7,695,451	7,276,614	16,905,243	640,112	67	5,138,372	3,351,852	43,858,741	934,628
$100,000,000 under $250,000,000	156	27,219,500	26,249,292	24,297,369	2,073,915	108	18,538,102	15,661,102	96,654,359	2,469,795
$250,000,000 under $500,000,000	50	17,384,987	17,181,505	9,100,346	874,643	96	36,045,918	33,094,087	94,306,982	3,001,734
$500,000,000 under $1,000,000,000	12	8,015,946	7,953,374	2,027,709	187,331	64	44,096,569	42,318,220	74,246,805	3,598,457
$1,000,000,000 or more	-	-	-	-	-	54	132,405,068	126,286,000	183,826,459	10,991,601
Business receipts not reported	-	-	-	-	-	1	-	-	368,981	[2]110,327

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATION RETURNS

Table 3.—NUMBER OF RETURNS, RECEIPTS, TOTAL ASSETS, AND NET INCOME, BY SIZE OF BUSINESS RECEIPTS, BY SIZE OF TOTAL ASSETS, BY INDUSTRIAL DIVISION—Continued

Industrial division and size of business receipts	Size of total assets: Total — Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Total assets (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Zero assets — Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Total assets (Thousand dollars)	Net income (less deficit) (Thousand dollars)
AGRICULTURE, FORESTRY, AND FISHERIES										
Total	18,981	5,339,546	5,077,402	4,691,334	110,151	459	61,180	58,714	-	[2]767
Under $10,000	2,071	14,733	8,879	142,948	[2]7,487	114	1,387	475	-	326
$10,000 under $25,000	2,281	47,620	37,471	226,242	[2]7,075	59	1,060	817	-	[2]753
$25,000 under $50,000	2,838	118,061	102,386	302,542	[2]2,483	53	2,068	1,989	-	[2]419
$50,000 under $100,000	3,158	251,388	228,934	413,595	5,647	[3]	[3]	[3]	-	[3]
$100,000 under $200,000	3,207	492,470	452,742	626,571	20,441					
$200,000 under $500,000	2,418	786,861	751,658	698,754	28,484	36	6,711	6,420	-	186
$500,000 under $1,000,000	1,066	776,350	754,983	440,769	12,477					
$1,000,000 under $5,000,000	851	1,625,746	1,579,101	919,129	17,338	53	48,467	48,157	-	[2]102
$5,000,000 under $10,000,000	62	428,554	422,844	201,674	6,115	-	-	-	-	-
$10,000,000 under $50,000,000	19	355,591	322,999	244,790	19,248	-	-	-	-	-
$50,000,000 under $100,000,000	1	75,431	74,509	52,415	7,144	-	-	-	-	-
$100,000,000 under $250,000,000	-	-	-	-	-	-	-	-	-	-
$250,000,000 under $500,000,000	1	352,661	340,896	335,630	6,059	-	-	-	-	-
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	1,008	14,080	-	86,275	4,243	130	-	-	-	[2]630
	$1 under $25,000					$25,000 under $50,000				
Total	3,562	142,629	140,445	41,162	[2]2,496	2,536	172,850	170,192	92,451	[2]4,483
Under $10,000	911	4,439	3,964	9,267	[2]716	374	2,517	1,690	13,590	[2]783
$10,000 under $25,000	765	12,043	11,760	7,274	[2]999	401	7,243	7,159	15,445	[2]2,102
$25,000 under $50,000	681	24,661	24,085	8,834	[2]1,052	551	19,997	19,621	20,184	[2]1,375
$50,000 under $100,000	509	37,043	36,876	8,663	[2]294	507	37,478	37,154	18,077	[2]158
$100,000 under $200,000	214	27,670	27,389	2,669	706	476	65,079	64,181	17,432	205
$200,000 under $500,000	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]
$500,000 under $1,000,000	-	-	-	-	-	[3]	[3]	[3]	[3]	[3]
$1,000,000 under $5,000,000	-	-	-	-	-	-	-	-	-	-
$5,000,000 under $10,000,000	-	-	-	-	-	-	-	-	-	-
$10,000,000 under $50,000,000	-	-	-	-	-	-	-	-	-	-
$50,000,000 under $100,000,000	-	-	-	-	-	-	-	-	-	-
$100,000,000 under $250,000,000	-	-	-	-	-	-	-	-	-	-
$250,000,000 under $500,000,000	-	-	-	-	-	-	-	-	-	-
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	347	335	-	2,389	[2]273	[3]	[3]	-	[3]	[3]
	$50,000 under $100,000					$100,000 under $250,000				
Total	3,735	442,010	422,553	272,459	11,545	4,887	1,119,578	1,079,195	789,403	12,490
Under $10,000	310	1,721	1,030	22,380	[2]324	291	3,454	1,355	45,679	[2]2,339
$10,000 under $25,000	345	8,065	5,803	26,585	[2]342	545	12,267	9,113	87,713	[2]933
$25,000 under $50,000	622	23,316	22,534	43,643	1,192	651	30,411	23,803	106,482	246
$50,000 under $100,000	846	62,983	60,181	59,927	[2]392	849	69,614	61,618	130,722	2,463
$100,000 under $200,000	821	118,331	113,153	59,697	3,995	1,009	158,756	151,554	158,982	7,261
$200,000 under $500,000	403	119,143	117,904	31,376	6,472	909	298,645	292,046	150,347	4,341
$500,000 under $1,000,000	[3]	[3]	[3]	[3]	[3]	376	27,211	267,627	62,548	3,531
$1,000,000 under $5,000,000	1	1,565	1,565	94	12	[3]	[3]	[3]	[3]	[3]
$5,000,000 under $10,000,000	1	6,693	6,609	79	13	[3]	[3]	[3]	[3]	[3]
$10,000,000 under $50,000,000	-	-	-	-	-	-	-	-	-	-
$50,000,000 under $100,000,000	-	-	-	-	-	-	-	-	-	-
$100,000,000 under $250,000,000	-	-	-	-	-	-	-	-	-	-
$250,000,000 under $500,000,000	-	-	-	-	-	-	-	-	-	-
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	239	4,182	-	17,072	[2]1,285	[3]	[3]	-	[3]	[3]
	$250,000 under $500,000					$500,000 under $1,000,000				
Total	2,236	834,926	805,665	775,253	8,758	968	749,914	711,978	696,643	14,915
Under $10,000	[3]	[3]	[3]	[3]	[3]					
$10,000 under $25,000	106	2,928	1,837	34,335	[2]1,956	87	2,771	1,032	71,022	[2]3,692
$25,000 under $50,000	231	12,739	8,591	82,058	[2]1,856					
$50,000 under $100,000	327	30,034	24,613	108,597	2,478	119	12,700	7,336	78,326	1,254
$100,000 under $200,000	447	68,466	61,444	156,495	4,985	173	34,700	25,651	125,128	[2]40
$200,000 under $500,000	593	195,206	188,235	202,850	4,705	143	50,821	45,123	101,820	7,250
$500,000 under $1,000,000	252	176,927	174,372	94,583	110	150	118,274	115,355	109,403	4,391
$1,000,000 under $5,000,000	201	333,174	331,415	70,844	780	275	514,757	508,840	196,914	[2]937
$5,000,000 under $10,000,000	-	-	-	-	-	1	8,697	8,641	561	3
$10,000,000 under $50,000,000	1	15,025	15,025	393	20	-	-	-	-	-
$50,000,000 under $100,000,000	-	-	-	-	-	-	-	-	-	-
$100,000,000 under $250,000,000	-	-	-	-	-	-	-	-	-	-
$250,000,000 under $500,000,000	-	-	-	-	-	-	-	-	-	-
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	[3]	[3]	-	[3]	[3]	[3]	[3]	-	[3]	[3]

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATION RETURNS

Table 3.—NUMBER OF RETURNS, RECEIPTS, TOTAL ASSETS, AND NET INCOME, BY SIZE OF BUSINESS RECEIPTS, BY SIZE OF TOTAL ASSETS, BY INDUSTRIAL DIVISION—Continued

Industrial division and size of business receipts	Size of total assets: Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Total assets (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Total assets (Thousand dollars)	Net income (less deficit) (Thousand dollars)
AGRICULTURE, FORESTRY, AND FISHERIES--Continued	$1,000,000 under $2,500,000					$2,500,000 under $5,000,000				
Total	435	632,729	596,542	642,676	14,958	107	332,073	311,201	363,108	13,061
Under $10,000	6	274	28	9,220	[2]281	1	279	9	2,864	129
$10,000 under $25,000	7	1,234	110	9,066	369	2	324	35	5,576	[2]172
$25,000 under $50,000	10	1,310	382	13,216	587	1	43	43	4,683	[2]96
$50,000 under $100,000	24	3,297	1,572	29,247	86	1	268	66	3,478	[2]125
$100,000 under $200,000	39	9,853	5,629	54,691	668	4	1,682	633	12,367	326
$200,000 under $500,000	87	38,484	29,579	125,499	2,774	13	8,639	4,691	42,109	2,386
$500,000 under $1,000,000	77	61,512	54,627	110,646	2,091	10	8,467	6,993	29,802	68
$1,000,000 under $5,000,000	159	348,970	338,596	248,058	9,680	51	141,117	129,568	174,763	5,704
$5,000,000 under $10,000,000	18	127,134	126,340	29,124	[2]462	18	127,868	126,096	63,694	4,328
$10,000,000 under $50,000,000	3	39,997	39,679	5,311	[2]511	4	43,344	43,067	15,146	550
$50,000,000 under $100,000,000	-	-	-	-	-	-	-	-	-	-
$100,000,000 under $250,000,000	-	-	-	-	-	-	-	-	-	-
$250,000,000 under $500,000,000	-	-	-	-	-	-	-	-	-	-
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	5	664	-	8,598	[2]43	2	42	-	8,626	[2]37
	$5,000,000 under $10,000,000					$10,000,000 under $25,000,000				
Total	34	215,723	201,378	229,135	1,838	17	113,895	100,065	253,799	10,268
Under $10,000	-	-	-	-	-	-	-	-	-	-
$10,000 under $25,000	-	-	-	-	-	-	-	-	-	-
$25,000 under $50,000	-	-	-	-	-	-	-	-	-	-
$50,000 under $100,000	-	-	-	-	-	-	-	-	-	-
$100,000 under $200,000	4	1,427	672	25,107	[2]1,049	1	4,033	112	14,003	3,311
$200,000 under $500,000	2	1,801	638	14,997	[2]156	2	878	483	23,839	256
$500,000 under $1,000,000	2	3,040	1,573	10,987	839	1	653	646	10,738	[2]181
$1,000,000 under $5,000,000	12	43,418	36,624	85,568	442	5	14,623	10,015	83,134	609
$5,000,000 under $10,000,000	10	68,115	65,459	60,369	[2]190	3	23,321	23,004	46,045	2,354
$10,000,000 under $50,000,000	4	97,922	96,412	32,107	1,952	5	70,387	65,805	76,040	3,919
$50,000,000 under $100,000,000	-	-	-	-	-	-	-	-	-	-
$100,000,000 under $250,000,000	-	-	-	-	-	-	-	-	-	-
$250,000,000 under $500,000,000	-	-	-	-	-	-	-	-	-	-
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	-	-	-	-	-	-	-	-	-	-
	$25,000,000 under $50,000,000					$50,000,000 under $100,000,000				
Total	2	38,762	34,280	63,949	5,186	2	130,616	104,298	135,666	18,819
Under $10,000	-	-	-	-	-	-	-	-	-	-
$10,000 under $25,000	-	-	-	-	-	-	-	-	-	-
$25,000 under $50,000	-	-	-	-	-	-	-	-	-	-
$50,000 under $100,000	-	-	-	-	-	-	-	-	-	-
$100,000 under $200,000	-	-	-	-	-	-	-	-	-	-
$200,000 under $500,000	-	-	-	-	-	-	-	-	-	-
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-	-
$1,000,000 under $5,000,000	1	5,031	1,058	31,407	3,543	-	-	-	-	-
$5,000,000 under $10,000,000	-	-	-	-	-	-	-	-	-	-
$10,000,000 under $50,000,000	1	33,731	33,222	32,542	1,643	1	55,185	29,789	83,251	11,675
$50,000,000 under $100,000,000	-	-	-	-	-	1	75,431	74,509	52,415	7,144
$100,000,000 under $250,000,000	-	-	-	-	-	-	-	-	-	-
$250,000,000 under $500,000,000	-	-	-	-	-	-	-	-	-	-
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	-	-	-	-	-	-	-	-	-	-
	$100,000,000 under $250,000,000					$250,000,000 or more				
Total	-	-	-	-	-	1	352,661	340,896	335,630	6,059
Under $10,000	-	-	-	-	-	-	-	-	-	-
$10,000 under $25,000	-	-	-	-	-	-	-	-	-	-
$25,000 under $50,000	-	-	-	-	-	-	-	-	-	-
$50,000 under $100,000	-	-	-	-	-	-	-	-	-	-
$100,000 under $200,000	-	-	-	-	-	-	-	-	-	-
$200,000 under $500,000	-	-	-	-	-	-	-	-	-	-
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-	-
$1,000,000 under $5,000,000	-	-	-	-	-	-	-	-	-	-
$5,000,000 under $10,000,000	-	-	-	-	-	-	-	-	-	-
$10,000,000 under $50,000,000	-	-	-	-	-	-	-	-	-	-
$50,000,000 under $100,000,000	-	-	-	-	-	-	-	-	-	-
$100,000,000 under $250,000,000	-	-	-	-	-	-	-	-	-	-
$250,000,000 under $500,000,000	-	-	-	-	-	-	-	-	-	-
$500,000,000 under $1,000,000,000	-	-	-	-	-	1	352,661	340,896	335,630	6,059
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	-	-	-	-	-	-	-	-	-	-

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATION RETURNS

Table 3.—NUMBER OF RETURNS, RECEIPTS, TOTAL ASSETS, AND NET INCOME, BY SIZE OF BUSINESS RECEIPTS, BY SIZE OF TOTAL ASSETS, BY INDUSTRIAL DIVISION—Continued

Industrial division and size of business receipts	Size of total assets: Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Total assets (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Total assets (Thousand dollars)	Net income (less deficit) (Thousand dollars)
	Total					Zero assets				
MINING										
Total	13,731	12,257,972	11,615,577	17,943,960	862,437	571	114,730	62,894	-	[2]4,446
Under $10,000	1,837	17,472	7,492	132,471	[2]7,920	166	789	630	-	[2]815
$10,000 under $25,000	1,087	22,770	18,318	122,136	[2]13,055	[3]	[3]	[3]	-	[3]
$25,000 under $50,000	1,216	52,140	44,240	147,763	[2]4,400	[3]	[3]	[3]	-	[3]
$50,000 under $100,000	1,306	105,502	96,318	203,690	[2]3,265					
$100,000 under $200,000	1,655	266,626	246,658	332,047	506	77	11,975	11,521	-	[2]174
$200,000 under $500,000	2,139	705,381	667,388	840,438	9,035					
$500,000 under $1,000,000	1,070	768,540	729,551	834,803	5,226	4	2,522	2,465	-	[2]146
$1,000,000 under $5,000,000	1,003	2,243,944	2,030,700	2,499,113	83,413	[3]	[3]	[3]	-	[3]
$5,000,000 under $10,000,000	111	788,789	752,479	1,295,129	36,832	1	6,379	6,130	-	[2]305
$10,000,000 under $50,000,000	95	1,950,273	1,854,545	2,996,348	162,835	1	21,245	20,974	-	[2]573
$50,000,000 under $100,000,000	15	1,125,654	1,081,886	2,503,480	71,368	-	-	-	-	-
$100,000,000 under $250,000,000	14	2,088,720	2,016,171	3,180,937	159,858	-	-	-	-	-
$250,000,000 under $500,000,000	2	617,975	587,170	963,095	88,773	-	-	-	-	-
$500,000,000 under $1,000,000,000	2	1,491,789	1,482,661	1,194,184	435,493	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	2,179	12,397	-	698,326	[2]162,262	279	92	-	-	[2]1,879
	$1 under $25,000					$25,000 under $50,000				
Total	2,898	69,031	66,632	29,831	[2]8,667	1,611	102,014	94,109	58,844	996
Under $10,000	789	3,907	3,216	7,856	[2]3,301	320	6,023	1,312	11,270	1,804
$10,000 under $25,000	357	6,040	5,836	4,461	[2]356	203	4,206	3,359	8,134	[2]1,103
$25,000 under $50,000	329	12,131	12,094	3,659	[2]636	314	11,214	10,811	12,092	[2]29
$50,000 under $100,000	231	15,949	15,768	3,407	[2]572	332	24,100	24,012	12,299	90
$100,000 under $200,000	177	29,877	29,718	2,791	[2]342	203	42,249	42,198	7,338	652
$200,000 under $500,000	-	-	-	-	-	[3]	[3]	[3]	[3]	[3]
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-	-
$1,000,000 under $5,000,000	-	-	-	-	-	-	-	-	-	-
$5,000,000 under $10,000,000	-	-	-	-	-	-	-	-	-	-
$10,000,000 under $50,000,000	-	-	-	-	-	-	-	-	-	-
$50,000,000 under $100,000,000	-	-	-	-	-	-	-	-	-	-
$100,000,000 under $250,000,000	-	-	-	-	-	-	-	-	-	-
$250,000,000 under $500,000,000	-	-	-	-	-	-	-	-	-	-
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	1,015	1,127	-	7,657	[2]3,460	218	1,805	-	7,194	[2]563
	$50,000 under $100,000					$100,000 under $250,000				
Total	1,902	191,377	184,269	134,529	[2]5,026	2,557	551,497	528,451	413,991	[2]7,388
Under $10,000	296	2,029	1,194	20,316	[2]2,545	152	3,467	524	25,975	330
$10,000 under $25,000	255	6,493	4,746	17,539	[2]4,562	[3]	[3]	[3]	[3]	[3]
$25,000 under $50,000	212	8,625	8,290	13,569	[2]204	211	11,041	7,635	29,798	[2]166
$50,000 under $100,000	258	20,308	19,742	17,929	[2]19	204	16,569	15,290	34,187	1,331
$100,000 under $200,000	334	50,805	48,891	24,128	3,069	718	113,539	107,992	106,821	[2]517
$200,000 under $500,000	278	72,903	72,441	22,901	2,998	688	222,073	214,940	119,340	4,050
$500,000 under $1,000,000	[3]	[3]	[3]	[3]	[3]	193	125,650	124,560	35,680	5,080
$1,000,000 under $5,000,000	-	-	-	-	-	[3]	[3]	[3]	[3]	[3]
$5,000,000 under $10,000,000	-	-	-	-	-	-	-	-	-	-
$10,000,000 under $50,000,000	-	-	-	-	-	-	-	-	-	-
$50,000,000 under $100,000,000	-	-	-	-	-	-	-	-	-	-
$100,000,000 under $250,000,000	-	-	-	-	-	-	-	-	-	-
$250,000,000 under $500,000,000	-	-	-	-	-	-	-	-	-	-
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	227	1,104	-	15,523	[2]210	241	1,119	-	37,568	[2]13,415
	$250,000 under $500,000					$500,000 under $1,000,000				
Total	1,877	715,031	690,256	661,610	[2]6,463	969	617,130	588,387	657,982	10,190
Under $10,000	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]
$10,000 under $25,000	107	2,192	1,688	36,249	[2]3,770					
$25,000 under $50,000	242	19,851	14,889	83,518	[2]3,567	76	3,550	1,813	45,659	[2]1,735
$50,000 under $100,000										
$100,000 under $200,000	272	48,578	42,963	91,067	[2]2,033	108	16,183	13,254	68,669	799
$200,000 under $500,000	573	199,114	193,936	198,484	1,969	276	92,407	90,123	185,648	[2]1,584
$500,000 under $1,000,000	401	273,004	267,077	151,279	4,303	212	157,695	150,296	140,418	1,319
$1,000,000 under $5,000,000	[3]	[3]	[3]	[3]	[3]	217	346,042	332,740	161,897	14,586
$5,000,000 under $10,000,000	-	-	-	-	-	-	-	-	-	-
$10,000,000 under $50,000,000	-	-	-	-	-	-	-	-	-	-
$50,000,000 under $100,000,000	-	-	-	-	-	-	-	-	-	-
$100,000,000 under $250,000,000	-	-	-	-	-	-	-	-	-	-
$250,000,000 under $500,000,000	-	-	-	-	-	-	-	-	-	-
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	[3]	[3]	-	[3]	[3]	[3]	[3]	-	[3]	[3]

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATION RETURNS

Table 3.—NUMBER OF RETURNS, RECEIPTS, TOTAL ASSETS, AND NET INCOME, BY SIZE OF BUSINESS RECEIPTS, BY SIZE OF TOTAL ASSETS, BY INDUSTRIAL DIVISION—Continued

Industrial division and size of business receipts	Size of total assets									
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Total assets (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Total assets (Thousand dollars)	Net income (less deficit) (Thousand dollars)
	$1,000,000 under $2,500,000					$2,500,000 under $5,000,000				
MINING--Continued										
Total	696	890,264	835,569	1,089,160	10,901	306	812,249	761,890	1,058,259	20,636
Under $10,000	10	333	44	15,184	[2]648	1	45	2	3,388	24
$10,000 under $25,000	8	618	141	12,167	[2]1,291	-	-	-	-	-
$25,000 under $50,000	11	792	370	18,455	[2]841	3	423	121	9,579	[2]315
$50,000 under $100,000	23	3,647	1,708	33,873	[2]1,091	2	529	127	5,665	[2]23
$100,000 under $200,000	32	8,185	4,932	52,595	[2]912	3	1,801	430	8,206	104
$200,000 under $500,000	103	46,360	35,364	151,301	[2]870	27	16,247	9,351	88,649	[2]2,008
$500,000 under $1,000,000	145	117,038	104,818	222,740	[2]1,349	41	37,562	30,815	140,106	1,610
$1,000,000 under $5,000,000	327	657,642	635,473	522,563	21,518	181	512,342	486,405	636,121	13,516
$5,000,000 under $10,000,000	5	29,607	29,068	10,392	1,080	29	192,867	187,049	100,059	5,401
$10,000,000 under $50,000,000	2	23,670	23,651	3,472	[2]15	3	47,757	47,590	13,206	3,857
$50,000,000 under $100,000,000	-	-	-	-	-	-	-	-	-	-
$100,000,000 under $250,000,000	-	-	-	-	-	-	-	-	-	-
$250,000,000 under $500,000,000	-	-	-	-	-	-	-	-	-	-
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	30	2,372	-	46,418	[2]4,680	16	2,676	-	53,280	[2]1,530
	$5,000,000 under $10,000,000					$10,000,000 under $25,000,000				
Total	155	689,864	656,248	1,074,920	28,228	93	909,287	857,583	1,502,675	42,327
Under $10,000	-	-	-	-	-	-	-	-	-	-
$10,000 under $25,000	1	21	12	6,600	[2]215	-	-	-	-	-
$25,000 under $50,000	2	273	63	10,996	[2]107	-	-	-	-	-
$50,000 under $100,000	2	231	162	12,133	34	-	-	-	-	-
$100,000 under $200,000	-	-	-	-	-	-	-	-	-	-
$200,000 under $500,000	6	4,902	2,276	38,353	2,081	2	3,169	917	30,551	1,743
$500,000 under $1,000,000	8	7,835	6,343	55,693	[2]3,112	2	5,157	1,268	25,820	1,411
$1,000,000 under $5,000,000	81	248,972	230,528	547,960	8,755	26	104,583	84,780	367,577	3,223
$5,000,000 under $10,000,000	40	274,445	266,923	292,267	12,241	25	195,691	185,843	424,625	18,968
$10,000,000 under $50,000,000	10	153,158	149,941	75,115	9,513	34	600,687	584,775	594,067	37,184
$50,000,000 under $100,000,000	-	-	-	-	-	-	-	-	-	-
$100,000,000 under $250,000,000	-	-	-	-	-	-	-	-	-	-
$250,000,000 under $500,000,000	-	-	-	-	-	-	-	-	-	-
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	5	27	-	35,803	[2]962	4	-	-	60,035	[2]20,202
	$25,000,000 under $50,000,000					$50,000,000 under $100,000,000				
Total	41	796,976	751,278	1,419,935	68,648	21	723,509	647,283	1,351,934	87,069
Under $10,000	-	-	-	-	-	-	-	-	-	-
$10,000 under $25,000	-	-	-	-	-	-	-	-	-	-
$25,000 under $50,000	-	-	-	-	-	-	-	-	-	-
$50,000 under $100,000	-	-	-	-	-	-	-	-	-	-
$100,000 under $200,000	-	-	-	-	-	-	-	-	-	-
$200,000 under $500,000	-	-	-	-	-	-	-	-	-	-
$500,000 under $1,000,000	-	-	-	-	-	1	550	527	59,926	[2]482
$1,000,000 under $5,000,000	3	18,648	9,326	99,107	3,892	2	58,606	6,468	114,175	20,258
$5,000,000 under $10,000,000	9	75,557	65,469	302,977	2,039	1	5,642	5,635	55,926	[2]6,938
$10,000,000 under $50,000,000	28	652,637	626,460	970,384	46,123	14	349,036	328,867	901,416	28,101
$50,000,000 under $100,000,000	1	50,134	50,023	47,467	16,594	2	163,221	162,251	135,477	41,266
$100,000,000 under $250,000,000	-	-	-	-	-	1	146,454	143,535	85,014	4,864
$250,000,000 under $500,000,000	-	-	-	-	-	-	-	-	-	-
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	-	-	-	-	-	-	-	-	-	-
	$100,000,000 under $250,000,000					$250,000,000 or more				
Total	22	2,000,811	1,900,996	3,554,653	114,601	12	3,074,202	2,989,732	4,935,637	510,831
Under $10,000	-	-	-	-	-	-	-	-	-	-
$10,000 under $25,000	-	-	-	-	-	-	-	-	-	-
$25,000 under $50,000	-	-	-	-	-	-	-	-	-	-
$50,000 under $100,000	-	-	-	-	-	-	-	-	-	-
$100,000 under $200,000	-	-	-	-	-	-	-	-	-	-
$200,000 under $500,000	-	-	-	-	-	-	-	-	-	-
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-	-
$1,000,000 under $5,000,000	-	-	-	-	-	-	-	-	-	-
$5,000,000 under $10,000,000	1	8,601	6,362	108,883	4,346	-	-	-	-	-
$10,000,000 under $50,000,000	3	102,083	72,287	438,688	38,645	-	-	-	-	-
$50,000,000 under $100,000,000	9	681,211	651,860	1,442,481	[2]11,716	3	231,088	217,752	878,055	25,224
$100,000,000 under $250,000,000	9	1,208,916	1,170,487	1,564,601	83,326	4	733,350	702,149	1,531,322	71,668
$250,000,000 under $500,000,000	-	-	-	-	-	2	617,975	587,170	963,095	88,773
$500,000,000 under $1,000,000,000	-	-	-	-	-	2	1,491,789	1,482,661	1,194,184	435,493
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	-	-	-	-	-	1	-	-	368,981	[2]110,327

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATION RETURNS

Table 3.—NUMBER OF RETURNS, RECEIPTS, TOTAL ASSETS, AND NET INCOME, BY SIZE OF BUSINESS RECEIPTS, BY SIZE OF TOTAL ASSETS, BY INDUSTRIAL DIVISION—Continued

Industrial division and size of business receipts	Size of total assets: Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Total assets (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Total assets (Thousand dollars)	Net income (less deficit) (Thousand dollars)
CONSTRUCTION	Total					Zero assets				
Total	83,791	37,412,748	36,742,702	17,745,002	509,159	2,440	179,775	176,447	-	[2]5,662
Under $10,000	3,591	21,428	16,336	119,937	[2]5,938	384	2,324	1,957	-	[2]1,062
$10,000 under $25,000	6,070	113,997	101,586	205,557	[2]8,601	365	5,944	5,663	-	[2]389
$25,000 under $50,000	8,223	314,752	302,222	288,103	[2]9,093	228	8,320	8,258	-	[2]989
$50,000 under $100,000	12,111	897,531	878,686	598,076	[2]10,672	252	17,383	17,200	-	[2]1,264
$100,000 under $200,000	15,349	2,239,253	2,210,971	1,054,492	3,959	185	25,733	25,291	-	[2]896
$200,000 under $500,000	16,990	5,517,535	5,449,873	2,509,345	67,258	104	38,584	38,063	-	33
$500,000 under $1,000,000	8,408	5,924,031	5,846,724	2,502,848	77,976					
$1,000,000 under $5,000,000	6,476	12,442,635	12,268,114	5,291,278	185,716	38	59,451	58,502	-	[2]386
$5,000,000 under $10,000,000	448	3,066,578	3,015,698	1,274,230	37,569	3	21,558	21,513	-	1,441
$10,000,000 under $50,000,000	244	4,492,168	4,377,466	2,327,865	110,966	-	-	-	-	-
$50,000,000 under $100,000,000	23	1,634,769	1,558,612	902,867	48,012	-	-	-	-	-
$100,000,000 under $250,000,000	4	439,610	432,213	262,584	10,581	-	-	-	-	-
$250,000,000 under $500,000,000	1	287,205	284,201	52,638	7,060	-	-	-	-	-
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	5,853	21,256	-	355,182	[2]5,634	881	478	-	-	[2]2,150
	$1 under $25,000					$25,000 under $50,000				
Total	24,367	1,422,397	1,411,739	261,227	[2]20,725	13,006	1,519,153	1,577,082	464,660	3,780
Under $10,000	2,294	10,856	10,144	16,786	[2]2,459	330	1,708	1,371	12,056	[2]1,607
$10,000 under $25,000	4,176	70,961	70,017	31,780	[2]2,684	669	11,983	11,553	22,593	[2]1,099
$25,000 under $50,000	5,302	197,374	194,230	54,444	[2]3,597	1,386	53,372	52,232	45,733	[2]2,928
$50,000 under $100,000	5,547	391,667	390,352	73,167	[2]3,537	3,409	252,562	248,138	117,363	207
$100,000 under $200,000	3,358	457,069	455,682	51,224	[2]3,634	4,554	637,016	634,030	165,609	6,762
$200,000 under $500,000	782	217,580	217,263	12,123	[2]2,941	1,739	487,539	485,781	68,004	6,048
$500,000 under $1,000,000	(3)	(3)	(3)	(3)	(3)					
$1,000,000 under $5,000,000	(3)	(3)	(3)	(3)	(3)	154	143,410	142,977	5,083	[2]3,935
$5,000,000 under $10,000,000	-	-	-	-	-	-	-	-	-	-
$10,000,000 under $50,000,000	-	-	-	-	-	-	-	-	-	-
$50,000,000 under $100,000,000	-	-	-	-	-	-	-	-	-	-
$100,000,000 under $250,000,000	-	-	-	-	-	-	-	-	-	-
$250,000,000 under $500,000,000	-	-	-	-	-	-	-	-	-	-
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	2,829	1,818	-	20,745	[2]1,936	765	3,563	-	28,204	332
	$50,000 under $100,000					$100,000 under $250,000				
Total	15,352	3,142,332	3,110,606	1,097,520	15,092	15,613	6,426,811	6,355,189	2,505,919	82,542
Under $10,000	326	4,192	1,679	22,066	877	190	1778	898	28,173	[2]833
$10,000 under $25,000	415	8,602	7,064	28,380	552	358	8,041	5,783	52,357	[2]878
$25,000 under $50,000	867	33,766	31,504	58,701	1,158	339	14,834	12,401	50,001	[2]334
$50,000 under $100,000	1,900	150,815	147,193	131,891	[2]71	762	60,196	56,396	114,703	[2]4,360
$100,000 under $200,000	4,916	746,461	739,173	337,233	[2]1,472	1,955	309,760	300,171	292,765	4,318
$200,000 under $500,000	5,359	1,616,020	1,606,553	404,665	18,818	6,978	2,388,342	2,361,095	1,074,547	38,558
$500,000 under $1,000,000	734	462,232	460,026	57,764	[2]3,635	3,981	2,691,515	2,673,429	711,175	36,876
$1,000,000 under $5,000,000	(3)	(3)	(3)	(3)	(3)	691	950,143	945,016	126,544	9,939
$5,000,000 under $10,000,000	-	-	-	-	-	-	-	-	-	-
$10,000,000 under $50,000,000	-	-	-	-	-	-	-	-	-	-
$50,000,000 under $100,000,000	-	-	-	-	-	-	-	-	-	-
$100,000,000 under $250,000,000	-	-	-	-	-	-	-	-	-	-
$250,000,000 under $500,000,000	-	-	-	-	-	-	-	-	-	-
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	762	2,437	-	51,106	[2]1,193	359	2,200	-	55,651	[2]744
	$250,000 under $500,000					$500,000 under $1,000,000				
Total	7,114	5,829,971	5,757,090	2,471,464	63,511	3,407	5,077,681	5,004,951	2,348,440	80,666
Under $10,000	(3)	(3)	(3)	(3)	(3)					
$10,000 under $25,000	107	8,657	3,048	35,377	[2]3,262	79	5,443	1,245	37,994	[2]2,357
$25,000 under $50,000										
$50,000 under $100,000	104	10,785	8,910	34,750	264	105	10,040	7,223	67,310	[2]992
$100,000 under $200,000	281	44,742	42,080	98,092	470	(3)	(3)	(3)	(3)	(3)
$200,000 under $500,000	1,676	629,500	613,969	548,670	5,990	237	90,860	86,612	149,273	1,101
$500,000 under $1,000,000	2,726	2,026,022	2,005,685	923,617	27,884	635	489,016	476,415	433,915	7,002
$1,000,000 under $5,000,000	2,041	3,049,377	3,027,306	767,772	32,537	2,186	4,347,582	4,304,686	1,533,719	76,767
$5,000,000 under $10,000,000	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
$10,000,000 under $50,000,000	-	-	-	-	-	-	-	-	-	-
$50,000,000 under $100,000,000	-	-	-	-	-	-	-	-	-	-
$100,000,000 under $250,000,000	-	-	-	-	-	-	-	-	-	-
$250,000,000 under $500,000,000	-	-	-	-	-	-	-	-	-	-
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	138	3,951	-	48,339	[2]417	(3)	(3)	-	(3)	(3)

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATION RETURNS

Table 3.—NUMBER OF RETURNS, RECEIPTS, TOTAL ASSETS, AND NET INCOME, BY SIZE OF BUSINESS RECEIPTS, BY SIZE OF TOTAL ASSETS, BY INDUSTRIAL DIVISION—Continued

Industrial division and size of business receipts	Size of total assets									
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Total assets (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Total assets (Thousand dollars)	Net income (less deficit) (Thousand dollars)
	$1,000,000 under $2,500,000					$2,500,000 under $5,000,000				
CONSTRUCTION--Continued										
Total	1,759	5,267,895	5,171,273	2,644,591	77,232	444	2,691,528	2,631,295	1,537,270	36,829
Under $10,000	4	38	13	6,105	[2]256	2	3	2	5,530	[2]198
$10,000 under $25,000	5	243	76	8,431	[2]528	3	313	31	10,536	[2]567
$25,000 under $50,000	20	986	751	29,463	[2]48	2	90	74	6,919	[2]138
$50,000 under $100,000	27	3,575	1,915	36,411	[2]404	4	357	260	14,451	[2]526
$100,000 under $200,000	35	6,661	5,300	50,268	[2]297	4	665	635	12,733	118
$200,000 under $500,000	94	38,870	33,310	133,363	972	15	6,240	5,094	52,293	[2]677
$500,000 under $1,000,000	174	142,900	131,457	245,250	5,585	18	16,248	13,480	58,356	2,581
$1,000,000 under $5,000,000	1,099	3,028,049	2,969,725	1,619,676	56,088	185	537,283	519,157	624,450	5,253
$5,000,000 under $10,000,000	247	1,612,869	1,601,111	416,955	8,156	118	898,641	873,864	409,324	14,290
$10,000,000 under $50,000,000	34	431,150	427,615	68,008	7,915	81	1,230,982	1,218,698	301,430	17,082
$50,000,000 under $100,000,000	-	-	-	-	-	-	-	-	-	-
$100,000,000 under $250,000,000	-	-	-	-	-	-	-	-	-	-
$250,000,000 under $500,000,000	-	-	-	-	-	-	-	-	-	-
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	20	2,554	-	30,661	49	12	706	-	41,248	[2]389
	$5,000,000 under $10,000,000					$10,000,000 under $25,000,000				
Total	173	1,925,823	1,879,531	1,180,776	35,535	79	1,642,086	1,591,351	1,195,995	42,375
Under $10,000	-	-	-	-	-	-	-	-	-	-
$10,000 under $25,000	-	-	-	-	-	1	19	18	12,599	2
$25,000 under $50,000	1	31	29	7,358	5	-	-	-	-	-
$50,000 under $100,000	1	151	99	8,023	11	-	-	-	-	-
$100,000 under $200,000	2	354	282	11,659	[2]129	-	-	-	-	-
$200,000 under $500,000	4	1,491	1,349	24,582	[2]391	2	2,509	784	41,825	[2]253
$500,000 under $1,000,000	6	8,071	4,534	44,596	2,424	2	6,897	1,192	24,705	4,573
$1,000,000 under $5,000,000	42	134,232	125,739	285,373	802	19	73,000	60,254	281,846	2,507
$5,000,000 under $10,000,000	37	270,008	261,816	253,318	7,791	10	78,892	74,595	143,127	2,615
$10,000,000 under $50,000,000	77	1,426,838	1,402,821	525,090	24,121	34	816,878	796,027	523,918	20,915
$50,000,000 under $100,000,000	1	83,868	82,862	9,013	643	9	547,261	541,993	140,678	8,911
$100,000,000 under $250,000,000	-	-	-	-	-	1	116,630	116,488	17,113	3,105
$250,000,000 under $500,000,000	-	-	-	-	-	-	-	-	-	-
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	2	779	-	11,764	258	1	-	-	10,184	-
	$25,000,000 under $50,000,000					$50,000,000 under $100,000,000				
Total	23	1,152,742	1,127,951	760,806	27,501	10	736,056	649,910	701,452	58,222
Under $10,000	-	-	-	-	-	-	-	-	-	-
$10,000 under $25,000	-	-	-	-	-	-	-	-	-	-
$25,000 under $50,000	-	-	-	-	-	-	-	-	-	-
$50,000 under $100,000	-	-	-	-	-	-	-	-	-	-
$100,000 under $200,000	-	-	-	-	-	-	-	-	-	-
$200,000 under $500,000	-	-	-	-	-	-	-	-	-	-
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-	-
$1,000,000 under $5,000,000	1	8,357	3,793	43,613	709	-	-	-	-	-
$5,000,000 under $10,000,000	1	6,794	6,367	32,823	3,348	-	-	-	-	-
$10,000,000 under $50,000,000	10	253,007	247,127	298,244	7,613	7	287,758	240,061	504,370	31,511
$50,000,000 under $100,000,000	9	669,686	657,183	325,815	11,808	2	161,093	125,648	144,444	19,651
$100,000,000 under $250,000,000	2	214,898	213,481	60,311	4,023	-	-	-	-	-
$250,000,000 under $500,000,000	-	-	-	-	-	1	287,205	284,201	52,638	7,060
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	-	-	-	-	-	-	-	-	-	-
	$100,000,000 under $250,000,000					$250,000,000 or more				
Total	4	326,498	298,287	574,882	12,261	-	-	-	-	-
Under $10,000	-	-	-	-	-	-	-	-	-	-
$10,000 under $25,000	-	-	-	-	-	-	-	-	-	-
$25,000 under $50,000	-	-	-	-	-	-	-	-	-	-
$50,000 under $100,000	-	-	-	-	-	-	-	-	-	-
$100,000 under $200,000	-	-	-	-	-	-	-	-	-	-
$200,000 under $500,000	-	-	-	-	-	-	-	-	-	-
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-	-
$1,000,000 under $5,000,000	-	-	-	-	-	-	-	-	-	-
$5,000,000 under $10,000,000	-	-	-	-	-	-	-	-	-	-
$10,000,000 under $50,000,000	1	45,555	45,117	106,805	1,809	-	-	-	-	-
$50,000,000 under $100,000,000	2	172,861	150,926	282,917	6,999	-	-	-	-	-
$100,000,000 under $250,000,000	1	108,082	102,244	185,160	3,453	-	-	-	-	-
$250,000,000 under $500,000,000	-	-	-	-	-	-	-	-	-	-
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	-	-	-	-	-	-	-	-	-	-

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATION RETURNS

Table 3.—NUMBER OF RETURNS, RECEIPTS, TOTAL ASSETS, AND NET INCOME, BY SIZE OF BUSINESS RECEIPTS, BY SIZE OF TOTAL ASSETS, BY INDUSTRIAL DIVISION—Continued

Industrial division and size of business receipts	Size of total assets: Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Total assets (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Total assets (Thousand dollars)	Net income (less deficit) (Thousand dollars)
MANUFACTURING	Total					Zero assets				
Total	173,558	377,580,234	369,911,448	275,963,520	22,493,578	4,486	3,308,734	3,255,297	-	125,089
Under $10,000	8,246	41,386	33,426	173,569	[2]28,760	655	2,744	2,463	-	[2]1,428
$10,000 under $25,000	8,609	162,400	144,600	227,227	[2]40,390	449	7,722	6,865	-	[2]3,084
$25,000 under $50,000	13,756	530,519	505,389	448,542	[2]38,987	427	16,959	15,334	-	[2]4,203
$50,000 under $100,000	20,273	1,505,604	1,476,665	969,917	[2]49,848	583	41,718	40,896	-	[2]3,342
$100,000 under $200,000	27,145	3,962,561	3,897,050	2,322,879	13,257	303	46,387	41,473	-	230
$200,000 under $500,000	36,203	11,899,057	11,736,863	6,054,440	177,413	327	110,326	106,938	-	605
$500,000 under $1,000,000	20,931	14,990,187	14,815,543	7,321,316	366,523	184	134,449	133,173	-	6,390
$1,000,000 under $5,000,000	25,244	53,309,855	52,590,771	26,401,264	1,876,797	279	544,302	534,624	-	26,786
$5,000,000 under $10,000,000	3,486	24,272,309	23,893,976	13,886,921	1,103,891	71	740,170	727,718	-	23,158
$10,000,000 under $50,000,000	2,661	54,690,187	53,892,890	36,857,710	3,143,606					
$50,000,000 under $100,000,000	358	25,173,825	24,771,053	20,502,551	1,680,703	3	209,947	208,788	-	34,509
$100,000,000 under $250,000,000	225	36,190,071	35,291,278	28,991,716	2,700,373	1	121,596	120,010	-	39
$250,000,000 under $500,000,000	85	30,874,045	30,233,373	24,348,206	1,988,142	2	704,781	697,101	-	12,063
$500,000,000 under $1,000,000,000	45	31,574,095	31,029,653	27,790,751	2,107,621	1	627,143	619,914	-	34,984
$1,000,000,000 or more	37	88,387,613	85,598,918	79,378,963	7,518,002	-	-	-	-	-
Business receipts not reported	6,254	16,520	-	287,548	[2]24,765	1,201	490	-	-	[2]1,618
	$1 under $25,000					$25,000 under $50,000				
Total	32,877	1,377,614	1,362,418	371,398	[2]42,870	22,682	2,276,984	2,256,002	817,135	[2]21,438
Under $10,000	6,245	28,434	25,333	45,885	[2]11,895	593	3,575	2,990	20,343	[2]3,369
$10,000 under $25,000	5,984	105,071	101,540	61,430	[2]11,766	1,279	24,862	21,225	45,268	[2]12,040
$25,000 under $50,000	7,682	280,958	277,449	98,327	[2]8,895	3,629	138,987	135,862	124,419	[2]9,585
$50,000 under $100,000	6,150	430,466	428,791	96,819	[2]6,749	7,746	566,175	560,881	271,188	[2]5,380
$100,000 under $200,000	2,658	353,322	352,411	40,573	[2]4,274	6,999	941,731	937,160	264,667	8,530
$200,000 under $500,000	416	110,854	110,509	6,417	[2]1,241	1,806	500,471	497,634	68,441	3,969
$500,000 under $1,000,000	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]
$1,000,000 under $5,000,000	[3]	[3]	[3]	[3]	[3]	1	1,880	1,880	40	[2]6
$5,000,000 under $10,000,000	-	-	-	-	-	-	-	-	-	-
$10,000,000 under $50,000,000	1	45,773	45,486	1	5,713	-	-	-	-	-
$50,000,000 under $100,000,000	-	-	-	-	-	-	-	-	-	-
$100,000,000 under $250,000,000	-	-	-	-	-	-	-	-	-	-
$250,000,000 under $500,000,000	-	-	-	-	-	-	-	-	-	-
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	3,709	1,769	-	21,669	[2]4,782	465	806	-	16,195	[2]1,693
	$50,000 under $100,000					$100,000 under $250,000				
Total	27,144	5,164,164	5,105,569	1,964,942	23,704	36,567	14,184,120	14,043,257	5,916,960	203,704
Under $10,000	432	3,604	1,337	28,856	[2]1,389	254	2,046	996	38,386	[2]6,925
$10,000 under $25,000	530	16,297	9,015	35,300	[2]3,057	298	6,091	4,780	40,929	[2]8,313
$25,000 under $50,000	1,403	57,708	53,280	93,017	[2]5,512	515	29,123	19,479	76,578	[2]7,570
$50,000 under $100,000	4,267	336,042	328,465	290,870	[2]13,081	1,266	102,701	98,168	179,023	[2]11,781
$100,000 under $200,000	10,487	1,554,118	1,540,436	754,827	23,793	5,917	932,228	908,345	851,079	[2]9,327
$200,000 under $500,000	8,665	2,452,125	2,436,251	662,710	25,813	19,731	6,694,304	6,634,991	3,144,140	136,629
$500,000 under $1,000,000	737	496,108	493,771	58,766	[2]403	7,317	4,832,366	4,802,914	1,349,500	97,600
$1,000,000 under $5,000,000	161	232,173	231,829	11,098	[2]922	972	1,370,919	1,362,875	186,001	15,016
$5,000,000 under $10,000,000	-	-	-	-	-	[3]	[3]	[3]	[3]	[3]
$10,000,000 under $50,000,000	1	11,332	11,185	58	1,722	[3]	[3]	[3]	[3]	[3]
$50,000,000 under $100,000,000	-	-	-	-	-	-	-	-	-	-
$100,000,000 under $250,000,000	-	-	-	-	-	-	-	-	-	-
$250,000,000 under $500,000,000	-	-	-	-	-	-	-	-	-	-
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	461	4,657	-	29,440	[2]3,260	268	2,654	-	45,152	[2]9,542
	$250,000 under $500,000					$500,000 under $1,000,000				
Total	19,874	17,104,159	16,924,709	7,053,208	332,430	13,642	21,883,700	21,640,615	9,544,426	626,467
Under $10,000	[3]	[3]	[3]	[3]	[3]					
$10,000 under $25,000	121	6,218	3,656	39,281	[2]2,268	71	4,174	2,854	53,995	[2]4,295
$25,000 under $50,000										
$50,000 under $100,000	210	21,459	15,384	67,576	[2]7,567					
$100,000 under $200,000	547	92,910	84,440	183,995	[2]5,134	172	27,936	24,003	113,072	362
$200,000 under $500,000	4,490	1,716,131	1,669,422	1,473,510	29,659	611	242,743	226,088	386,186	[2]18,241
$500,000 under $1,000,000	9,074	6,632,974	6,574,076	3,182,544	167,350	2,923	2,353,094	2,302,443	1,902,581	104,437
$1,000,000 under $5,000,000	5,213	7,946,787	7,891,781	2,021,146	147,778	9,634	17,515,575	17,348,624	6,905,312	522,151
$5,000,000 under $10,000,000	99	686,060	685,744	39,175	3,429	153	974,734	972,345	122,465	17,957
$10,000,000 under $50,000,000						[3]	[3]	[3]	[3]	[3]
$50,000,000 under $100,000,000	-	-	-	-	-	-	-	-	-	-
$100,000,000 under $250,000,000	-	-	-	-	-	-	-	-	-	-
$250,000,000 under $500,000,000	-	-	-	-	-	-	-	-	-	-
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	[3]	[3]	-	[3]	[3]	[3]	[3]	-	[3]	[3]

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATION RETURNS

Table 3.—NUMBER OF RETURNS, RECEIPTS, TOTAL ASSETS, AND NET INCOME, BY SIZE OF BUSINESS RECEIPTS, BY SIZE OF TOTAL ASSETS, BY INDUSTRIAL DIVISION—Continued

Industrial division and size of business receipts	Size of total assets: Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Total assets (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Total assets (Thousand dollars)	Net income (less deficit) (Thousand dollars)
	$1,000,000 under $2,500,000					$2,500,000 under $5,000,000				
MANUFACTURING--Continued										
Total	9,121	27,871,150	27,510,650	14,094,756	967,824	3,256	20,324,699	20,044,447	11,275,933	881,025
Under $10,000	6	255	24	7,451	[2]1	-	-	-	-	-
$10,000 under $25,000	3	107	42	3,702	[2]190	5	649	98	17,713	[2]303
$25,000 under $50,000	6	927	214	9,639	[2]585	2	125	79	6,735	[2]321
$50,000 under $100,000	27	3,936	2,066	34,972	[2]1,894	3	339	217	8,361	[2]168
$100,000 under $200,000	55	12,745	7,817	77,082	[2]447	6	1,062	843	17,002	[2]476
$200,000 under $500,000	130	55,741	45,054	178,337	[2]27	19	11,502	7,427	66,402	6
$500,000 under $1,000,000	465	387,826	364,355	620,881	[2]8,890	37	35,289	28,821	126,736	1,305
$1,000,000 under $5,000,000	7,403	19,961,811	19,693,884	11,299,539	823,453	1,360	4,920,068	4,793,473	4,381,905	294,024
$5,000,000 under $10,000,000	870	5,510,536	5,472,005	1,589,505	145,291	1,477	10,222,637	10,106,493	5,330,862	469,880
$10,000,000 under $50,000,000	121	1,933,899	1,925,189	220,307	12,692	338	4,972,201	4,946,203	1,288,431	116,502
$50,000,000 under $100,000,000	-	-	-	-	-	3	160,811	160,793	11,678	620
$100,000,000 under $250,000,000	-	-	-	-	-	-	-	-	-	-
$250,000,000 under $500,000,000	-	-	-	-	-	-	-	-	-	-
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	35	3,367	-	53,341	[2]1,578	6	16	-	20,108	[2]44
	$5,000,000 under $10,000,000					$10,000,000 under $25,000,000				
Total	1,656	18,233,866	17,950,249	11,644,906	955,935	1,164	25,188,768	24,799,284	18,047,594	1,536,138
Under $10,000	-	-	-	-	-	-	-	-	-	-
$10,000 under $25,000	-	-	-	-	-	-	-	-	-	-
$25,000 under $50,000	-	-	-	-	-	-	-	-	-	-
$50,000 under $100,000	1	92	91	6,096	1	-	-	-	-	-
$100,000 under $200,000	-	-	-	-	-	1	122	122	20,582	-
$200,000 under $500,000	6	3,317	1,729	40,545	276	2	1,543	820	27,752	[2]35
$500,000 under $1,000,000	5	5,152	4,104	29,676	561	3	3,320	2,404	44,014	181
$1,000,000 under $5,000,000	181	686,628	624,713	1,160,893	37,332	27	104,617	85,719	354,822	8,078
$5,000,000 under $10,000,000	694	5,396,806	5,284,289	4,588,385	348,739	132	1,107,986	1,045,772	1,709,432	93,803
$10,000,000 under $50,000,000	758	11,570,409	11,465,706	5,737,100	563,249	962	21,547,994	21,251,683	15,185,451	1,371,482
$50,000,000 under $100,000,000	9	569,994	569,617	69,347	4,901	35	2,213,405	2,203,215	668,627	61,325
$100,000,000 under $250,000,000	-	-	-	-	-	1	209,781	209,549	24,347	1,949
$250,000,000 under $500,000,000	-	-	-	-	-	-	-	-	-	-
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	2	1,468	-	12,864	876	1	-	-	12,567	[2]645
	$25,000,000 under $50,000,000					$50,000,000 under $100,000,000				
Total	469	20,562,794	20,221,811	16,217,145	1,394,561	304	26,833,729	26,376,500	21,436,918	1,822,293
Under $10,000	-	-	-	-	-	-	-	-	-	-
$10,000 under $25,000	-	-	-	-	-	-	-	-	-	-
$25,000 under $50,000	-	-	-	-	-	-	-	-	-	-
$50,000 under $100,000	-	-	-	-	-	-	-	-	-	-
$100,000 under $200,000	-	-	-	-	-	-	-	-	-	-
$200,000 under $500,000	-	-	-	-	-	-	-	-	-	-
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-	-
$1,000,000 under $5,000,000	3	15,240	11,582	80,275	1,944	-	-	-	-	-
$5,000,000 under $10,000,000	9	79,858	72,839	337,054	[2]7,647	3	51,128	20,815	170,404	21,774
$10,000,000 under $50,000,000	321	11,128,181	10,877,495	10,504,300	898,996	55	1,942,232	1,844,512	3,501,269	144,755
$50,000,000 under $100,000,000	122	7,843,862	7,772,755	4,739,397	462,790	159	11,948,759	11,731,728	11,237,183	902,616
$100,000,000 under $250,000,000	13	1,495,635	1,487,140	530,242	39,812	81	10,713,400	10,604,709	6,094,259	742,597
$250,000,000 under $500,000,000	-	-	-	-	-	5	1,644,252	1,641,169	354,358	6,198
$500,000,000 under $1,000,000,000	-	-	-	-	-	1	533,958	533,567	79,445	4,353
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	1	18	-	25,877	[2]1,334	-	-	-	-	-
	$100,000,000 under $250,000,000					$250,000,000 or more				
Total	182	37,198,265	36,275,544	28,535,720	2,625,026	134	136,067,488	132,145,096	129,042,479	11,063,690
Under $10,000	-	-	-	-	-	-	-	-	-	-
$10,000 under $25,000	-	-	-	-	-	-	-	-	-	-
$25,000 under $50,000	-	-	-	-	-	-	-	-	-	-
$50,000 under $100,000	-	-	-	-	-	-	-	-	-	-
$100,000 under $200,000	-	-	-	-	-	-	-	-	-	-
$200,000 under $500,000	-	-	-	-	-	-	-	-	-	-
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-	-
$1,000,000 under $5,000,000	-	-	-	-	-	-	-	-	-	-
$5,000,000 under $10,000,000	-	-	-	-	-	-	-	-	-	-
$10,000,000 under $50,000,000	1	45,499	38,646	115,747	4,124	1	17,929	17,774	259,148	[2]1,493
$50,000,000 under $100,000,000	26	2,143,992	2,049,455	3,480,814	198,098	1	83,055	74,702	295,505	15,844
$100,000,000 under $250,000,000	117	21,074,459	20,386,379	18,040,610	1,750,661	12	2,575,200	2,483,491	4,302,258	165,315
$250,000,000 under $500,000,000	35	12,039,017	11,918,828	6,413,199	599,519	43	16,485,995	15,976,275	17,580,649	1,370,362
$500,000,000 under $1,000,000,000	3	1,895,298	1,882,236	485,350	72,624	40	28,517,696	27,993,936	27,225,956	1,995,660
$1,000,000,000 or more	-	-	-	-	-	37	88,387,613	85,598,918	79,378,963	7,518,002
Business receipts not reported	-	-	-	-	-	-	-	-	-	-

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATION RETURNS

Table 3.—NUMBER OF RETURNS, RECEIPTS, TOTAL ASSETS, AND NET INCOME, BY SIZE OF BUSINESS RECEIPTS, BY SIZE OF TOTAL ASSETS, BY INDUSTRIAL DIVISION—Continued

Industrial division and size of business receipts	Size of total assets: Total — Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Total assets (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Zero assets — Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Total assets (Thousand dollars)	Net income (less deficit) (Thousand dollars)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES		Total					Zero assets			
Total	49,048	68,153,902	66,322,225	155,534,789	7,486,686	1,389	321,330	309,348	-	2,000
Under $10,000	6,699	45,066	34,652	196,006	[2]6,918	387	1,933	1,720	-	[2]160
$10,000 under $25,000	5,684	99,013	93,448	220,401	750	137	2,396	2,361	-	210
$25,000 under $50,000	7,315	275,869	263,933	474,129	5,267	125	4,777	4,683	-	[2]279
$50,000 under $100,000	7,878	585,657	560,410	773,428	18,235	98	7,623	6,347	-	263
$100,000 under $200,000	7,498	1,102,952	1,047,672	1,160,337	63,556	87	12,263	12,122	-	[2]315
$200,000 under $500,000	5,959	1,881,019	1,831,179	1,765,485	77,440	71	27,219	25,304	-	1,199
$500,000 under $1,000,000	2,644	1,883,125	1,835,223	1,579,240	79,778	[3]	[3]	[3]	-	[3]
$1,000,000 under $5,000,000	2,306	4,900,647	4,735,717	8,856,409	323,298				-	
$5,000,000 under $10,000,000	387	2,758,812	2,706,513	3,613,580	167,882	32	239,424	232,291	-	2,358
$10,000,000 under $50,000,000	350	7,507,019	7,281,438	15,982,267	716,898					
$50,000,000 under $100,000,000	83	5,705,695	5,590,171	14,086,501	603,887	-	-	-	-	-
$100,000,000 under $250,000,000	57	9,615,267	9,373,724	29,645,167	1,374,564	-	-	-	-	-
$250,000,000 under $500,000,000	32	12,189,145	11,803,499	27,836,192	908,110	-	-	-	-	-
$500,000,000 under $1,000,000,000	10	6,377,869	6,205,102	19,007,962	659,036	-	-	-	-	-
$1,000,000,000 or more	3	13,211,236	12,959,544	30,190,267	2,497,787	-	-	-	-	-
Business receipts not reported	2,143	15,511	-	147,418	[2]2,884	422	356	-	-	[2]548
	$1 under $25,000					$25,000 under $50,000				
Total	19,030	566,972	561,282	171,383	[2]10,572	8,443	549,013	538,416	302,563	9,212
Under $10,000	4,192	21,221	20,609	43,269	[2]3,332	1,430	10,203	8,260	48,739	14
$10,000 under $25,000	3,248	54,674	54,152	33,973	[2]1,014	1,311	20,869	20,322	45,362	2,276
$25,000 under $50,000	3,090	108,484	107,631	38,766	[2]1,348	1,746	66,032	65,043	61,355	1,095
$50,000 under $100,000	2,144	148,858	146,873	31,270	706	1,720	122,287	120,967	62,239	2,273
$100,000 under $200,000	787	108,649	108,379	12,364	591	1,762	238,304	234,650	66,460	4,166
$200,000 under $500,000	306	85,311	85,307	4,499	[2]50	249	61,493	61,369	9,499	655
$500,000 under $1,000,000	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]
$1,000,000 under $5,000,000	-	-	-	-	-	-	-	-	-	-
$5,000,000 under $10,000,000	-	-	-	-	-	-	-	-	-	-
$10,000,000 under $50,000,000	-	-	-	-	-	-	-	-	-	-
$50,000,000 under $100,000,000	-	-	-	-	-	-	-	-	-	-
$100,000,000 under $250,000,000	-	-	-	-	-	-	-	-	-	-
$250,000,000 under $500,000,000	-	-	-	-	-	-	-	-	-	-
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	1,200	1,424	-	6,330	[2]5,365	183	1,969	-	7,086	[2]1,353
	$50,000 under $100,000					$100,000 under $250,000				
Total	7,827	1,056,076	1,030,194	557,970	17,339	7,712	1,943,347	1,905,131	1,217,055	52,399
Under $10,000	443	4,661	2,787	31,524	[2]127	177	1,727	935	24,897	[2]1,736
$10,000 under $25,000	614	10,828	10,133	44,102	[2]21	303	7,756	5,232	47,037	[2]138
$25,000 under $50,000	1,145	45,142	42,599	79,384	1,398	869	34,847	30,666	130,588	4,588
$50,000 under $100,000	1,870	142,814	134,966	130,304	2,984	1,335	102,860	96,444	204,034	6,017
$100,000 under $200,000	2,179	308,576	303,851	156,990	8,189	1,604	238,208	232,577	240,172	11,420
$200,000 under $500,000	1,273	367,122	361,024	95,390	4,210	2,309	727,701	716,153	373,502	22,098
$500,000 under $1,000,000	149	106,682	106,442	9,213	486	774	514,954	511,182	136,294	5,259
$1,000,000 under $5,000,000	[3]	[3]	[3]	[3]	[3]	202	312,913	311,942	35,879	4,905
$5,000,000 under $10,000,000	-	-	-	-	-	-	-	-	-	-
$10,000,000 under $50,000,000	-	-	-	-	-	-	-	-	-	-
$50,000,000 under $100,000,000	-	-	-	-	-	-	-	-	-	-
$100,000,000 under $250,000,000	-	-	-	-	-	-	-	-	-	-
$250,000,000 under $500,000,000	-	-	-	-	-	-	-	-	-	-
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	[3]	[3]	-	[3]	[3]	139	2,381	-	24,652	[2]14
	$250,000 under $500,000					$500,000 under $1,000,000				
Total	3,660	1,785,569	1,746,749	1,274,955	63,282	2,116	1,695,463	1,638,761	1,452,180	106,524
Under $10,000	89	4,723	930	31,516	[2]821	[3]	[3]	[3]	[3]	[3]
$10,000 under $25,000										
$25,000 under $50,000	264	11,884	10,033	83,610	228	84	4,568	3,267	51,070	903
$50,000 under $100,000	504	41,904	38,957	175,870	5,032	180	14,396	13,857	120,609	458
$100,000 under $200,000	537	79,596	75,881	185,079	7,968	407	90,651	59,616	286,238	31,467
$200,000 under $500,000	953	320,674	310,613	323,549	14,317	473	168,255	161,995	325,653	20,696
$500,000 under $1,000,000	767	535,137	527,855	270,147	18,677	453	344,769	334,951	298,253	25,114
$1,000,000 under $5,000,000	465	731,972	724,640	177,507	15,102	490	958,417	950,771	349,359	24,000
$5,000,000 under $10,000,000	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]
$10,000,000 under $50,000,000	-	-	-	-	-	-	-	-	-	-
$50,000,000 under $100,000,000	-	-	-	-	-	-	-	-	-	-
$100,000,000 under $250,000,000	-	-	-	-	-	-	-	-	-	-
$250,000,000 under $500,000,000	-	-	-	-	-	-	-	-	-	-
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	[3]	[3]	-	[3]	[3]	-	-	-	-	-

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATION RETURNS

Table 3.—NUMBER OF RETURNS, RECEIPTS, TOTAL ASSETS, AND NET INCOME, BY SIZE OF BUSINESS RECEIPTS, BY SIZE OF TOTAL ASSETS, BY INDUSTRIAL DIVISION—Continued

Industrial division and size of business receipts	Size of total assets: Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Total assets (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Total assets (Thousand dollars)	Net income (less deficit) (Thousand dollars)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES--Continued	$1,000,000 under $2,500,000					$2,500,000 under $5,000,000				
Total	1,380	2,493,667	2,423,377	2,118,243	121,473	547	1,994,590	1,939,563	1,910,874	124,347
Under $10,000	10	1,275	50	13,202	[2]897	1	14	5	4,235	[2]294
$10,000 under $25,000	8	250	108	10,790	[2]32	2	42	42	6,272	[2]11
$25,000 under $50,000	10	767	366	17,302	[2]370	-	-	-	-	-
$50,000 under $100,000	23	4,585	1,672	34,380	674	3	262	259	8,577	[2]24
$100,000 under $200,000	124	24,263	19,011	167,166	449	8	1,557	1,103	24,479	[2]666
$200,000 under $500,000	261	93,477	86,933	394,709	12,079	56	25,780	19,790	174,696	2,823
$500,000 under $1,000,000	252	192,996	179,450	391,916	20,665	93	73,433	67,700	321,694	11,157
$1,000,000 under $5,000,000	574	1,405,153	1,376,404	881,781	72,363	241	585,336	560,135	864,192	68,748
$5,000,000 under $10,000,000	84	553,035	547,615	146,128	11,948	99	723,918	716,279	341,495	27,634
$10,000,000 under $50,000,000	16	213,247	211,768	30,093	1,789	36	520,628	515,433	141,077	14,959
$50,000,000 under $100,000,000	-	-	-	-	-	1	62,815	58,817	3,657	81
$100,000,000 under $250,000,000	-	-	-	-	-	-	-	-	-	-
$250,000,000 under $500,000,000	-	-	-	-	-	-	-	-	-	-
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	18	4,619	-	30,776	2,805	7	805	-	20,500	[2]60
	$5,000,000 under $10,000,000					$10,000,000 under $25,000,000				
Total	335	2,357,924	2,298,138	2,377,766	143,604	224	2,313,905	2,262,925	3,419,616	171,429
Under $10,000	1	5	5	7,786	2	-	-	-	-	-
$10,000 under $25,000	1	711	23	7,056	-	-	-	-	-	-
$25,000 under $50,000	-	-	-	-	-	1	46	42	23,556	[2]987
$50,000 under $100,000	1	68	68	6,145	[2]148	-	-	-	-	-
$100,000 under $200,000	3	885	482	21,389	287	-	-	-	-	-
$200,000 under $500,000	7	3,675	2,464	45,516	293	1	312	227	18,472	[2]880
$500,000 under $1,000,000	20	22,173	16,234	131,009	[2]214	1	1,435	753	17,977	36
$1,000,000 under $5,000,000	159	424,616	403,473	1,116,133	60,082	96	297,584	275,481	1,336,854	51,316
$5,000,000 under $10,000,000	67	497,246	479,176	485,725	43,929	54	386,003	377,007	905,407	37,708
$10,000,000 under $50,000,000	71	1,186,753	1,175,136	518,854	37,605	64	1,250,622	1,232,444	986,197	80,293
$50,000,000 under $100,000,000	3	221,474	221,077	23,797	1,698	6	377,889	376,971	117,895	3,929
$100,000,000 under $250,000,000	-	-	-	-	-	-	-	-	-	-
$250,000,000 under $500,000,000	-	-	-	-	-	-	-	-	-	-
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	2	318	-	14,356	70	1	14	-	13,258	14
	$25,000,000 under $50,000,000					$50,000,000 under $100,000,000				
Total	102	1,837,368	1,778,857	3,618,740	165,991	78	2,340,772	2,233,926	5,682,067	275,511
Under $10,000	-	-	-	-	-	-	-	-	-	-
$10,000 under $25,000	-	-	-	-	-	-	-	-	-	-
$25,000 under $50,000	-	-	-	-	-	-	-	-	-	-
$50,000 under $100,000	-	-	-	-	-	-	-	-	-	-
$100,000 under $200,000	-	-	-	-	-	-	-	-	-	-
$200,000 under $500,000	-	-	-	-	-	-	-	-	-	-
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-	-
$1,000,000 under $5,000,000	3	22,989	11,988	99,392	9,019	2	32,249	3,825	135,629	26,044
$5,000,000 under $10,000,000	37	298,685	291,352	1,199,341	44,460	8	61,991	58,864	515,358	[2]6,437
$10,000,000 under $50,000,000	54	1,027,379	992,149	2,057,119	109,556	59	1,427,373	1,362,388	4,286,667	237,349
$50,000,000 under $100,000,000	8	488,315	483,368	262,888	2,956	7	469,370	460,348	563,717	13,738
$100,000,000 under $250,000,000	-	-	-	-	-	2	349,789	348,501	180,696	4,817
$250,000,000 under $500,000,000	-	-	-	-	-	-	-	-	-	-
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	-	-	-	-	-	-	-	-	-	-
	$100,000,000 under $250,000,000					$250,000,000 or more				
Total	90	6,105,876	5,907,749	14,342,050	647,972	115	40,792,030	39,747,809	117,089,325	5,596,175
Under $10,000	-	-	-	-	-	-	-	-	-	-
$10,000 under $25,000	-	-	-	-	-	-	-	-	-	-
$25,000 under $50,000	-	-	-	-	-	-	-	-	-	-
$50,000 under $100,000	-	-	-	-	-	-	-	-	-	-
$100,000 under $200,000	-	-	-	-	-	-	-	-	-	-
$200,000 under $500,000	-	-	-	-	-	-	-	-	-	-
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-	-
$1,000,000 under $5,000,000	1	1,526	1,291	126,512	[2]4,948	1	16,232	4,568	3,729,164	[2]2,349
$5,000,000 under $10,000,000	-	-	-	-	-	-	-	-	-	-
$10,000,000 under $50,000,000	42	1,607,786	1,560,667	6,259,079	204,972	3	142,802	106,074	1,703,181	30,307
$50,000,000 under $100,000,000	38	2,555,819	2,478,126	6,475,041	350,547	20	1,530,013	1,511,464	6,639,506	230,938
$100,000,000 under $250,000,000	6	869,511	815,007	969,743	26,696	49	8,395,967	8,210,216	28,494,728	1,343,051
$250,000,000 under $500,000,000	3	1,071,234	1,052,658	511,675	70,705	29	11,117,911	10,750,841	27,324,517	837,405
$500,000,000 under $1,000,000,000	-	-	-	-	-	10	6,377,869	6,205,102	19,007,962	659,036
$1,000,000,000 or more	-	-	-	-	-	3	13,211,236	12,959,544	30,190,267	2,497,787
Business receipts not reported	-	-	-	-	-	-	-	-	-	-

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

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ACTIVE CORPORATION RETURNS

Table 3.—NUMBER OF RETURNS, RECEIPTS, TOTAL ASSETS, AND NET INCOME, BY SIZE OF BUSINESS RECEIPTS, BY SIZE OF TOTAL ASSETS, BY INDUSTRIAL DIVISION—Continued

Industrial division and size of business receipts	Size of total assets: Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Total assets (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Total assets (Thousand dollars)	Net income (less deficit) (Thousand dollars)
WHOLESALE AND RETAIL TRADE	Total					Zero assets				
Total	364,947	270,846,706	266,419,143	94,590,990	4,563,809	11,696	2,698,868	2,616,968	-	13,772
Under $10,000	15,019	84,794	62,957	245,722	[2]25,682	2,556	11,676	9,195	-	[2]6,204
$10,000 under $25,000	19,644	388,939	335,997	440,392	[2]28,936	1,820	31,507	29,503	-	[2]6,910
$25,000 under $50,000	34,098	1,309,003	1,259,227	925,740	[2]33,841	1,636	60,784	58,360	-	[2]3,716
$50,000 under $100,000	54,964	4,115,042	4,001,745	2,280,054	[2]38,252	1,361	98,398	97,113	-	[2]7,784
$100,000 under $200,000	68,028	9,995,803	9,774,069	4,957,379	78,181	712	101,813	98,907	-	[2]2,083
$200,000 under $500,000	79,872	25,981,821	25,479,737	10,719,116	390,323	711	222,332	218,909	-	[2]2,496
$500,000 under $1,000,000	41,063	29,335,811	28,843,372	10,298,426	403,226	450	333,666	327,983	-	1,587
$1,000,000 under $5,000,000	36,571	72,462,374	71,332,290	21,570,443	1,054,850	256	491,319	482,694	-	6,589
$5,000,000 under $10,000,000	3,447	23,632,296	23,234,628	7,295,608	408,095					
$10,000,000 under $50,000,000	1,863	36,116,737	35,559,236	11,959,778	687,227	62	904,700	894,270	-	12,262
$50,000,000 under $100,000,000	169	11,690,218	11,514,012	3,914,372	248,468					
$100,000,000 under $250,000,000	94	14,654,026	14,402,582	5,246,504	378,984	3	439,587	400,034	-	24,787
$250,000,000 under $500,000,000	27	9,184,462	9,049,638	3,871,390	310,122	-	-	-	-	-
$500,000,000 under $1,000,000,000	16	11,287,766	11,098,117	4,882,112	345,262	-	-	-	-	-
$1,000,000,000 or more	9	20,555,990	20,471,536	5,662,833	389,885	-	-	-	-	-
Business receipts not reported	10,063	51,624	-	321,121	[2]4,103	2,129	3,086	-	-	[2]2,260
	$1 under $25,000					$25,000 under $50,000				
Total	83,135	4,535,670	4,473,454	993,754	[2]93,952	59,814	7,445,137	7,334,031	2,172,852	[2]1,847
Under $10,000	10,306	48,226	42,962	67,180	[2]14,520	1,140	8,590	5,415	39,291	[2]3,287
$10,000 under $25,000	13,229	239,382	227,063	121,759	[2]20,176	2,603	55,045	45,256	88,769	[2]3,149
$25,000 under $50,000	21,413	789,254	778,501	265,732	[2]22,605	7,365	294,340	282,681	249,747	[2]9,003
$50,000 under $100,000	20,979	1,477,596	1,464,814	313,951	[2]20,327	19,918	1,482,742	1,455,803	703,355	[2]9,706
$100,000 under $200,000	9,236	1,249,419	1,239,615	151,368	[2]7,672	19,610	2,719,807	2,693,243	735,862	17,939
$200,000 under $500,000	1,968	531,778	528,844	31,873	[2]3,445	7,371	2,102,180	2,089,246	286,029	8,757
$500,000 under $1,000,000	196	186,729	186,460	2,536	[2]1,190	709	467,292	463,361	27,707	[2]4,239
$1,000,000 under $5,000,000						195	300,472	299,026	8,015	515
$5,000,000 under $10,000,000	1	5,397	5,195	16	17	-	-	-	-	-
$10,000,000 under $50,000,000	-	-	-	-	-	-	-	-	-	-
$50,000,000 under $100,000,000	-	-	-	-	-	-	-	-	-	-
$100,000,000 under $250,000,000	-	-	-	-	-	-	-	-	-	-
$250,000,000 under $500,000,000	-	-	-	-	-	-	-	-	-	-
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	5,807	7,889	-	39,339	[2]4,034	903	14,669	-	34,077	326
	$50,000 under $100,000					$100,000 under $250,000				
Total	71,116	16,428,877	16,220,192	5,100,657	144,562	80,672	39,977,704	39,390,272	12,756,789	552,979
Under $10,000	613	6,286	3,097	42,150	[2]943	288	6,806	1,674	44,165	[2]809
$10,000 under $25,000	1,289	31,918	22,077	87,117	[2]520	607	20,860	10,412	89,008	2,555
$25,000 under $50,000	2,573	105,626	97,755	169,893	366	855	39,243	32,324	125,905	[2]1,427
$50,000 under $100,000	9,322	755,573	726,790	612,498	[2]5,674	2,925	246,881	223,613	412,827	3,517
$100,000 under $200,000	25,900	3,884,059	3,822,443	1,815,778	39,597	11,180	1,785,014	1,709,122	1,588,828	23,271
$200,000 under $500,000	25,930	7,693,827	7,622,593	1,958,830	100,247	36,885	12,666,351	12,440,030	5,630,054	227,062
$500,000 under $1,000,000	4,040	2,657,132	2,643,046	304,967	19,677	20,447	14,129,016	13,969,735	3,511,456	179,165
$1,000,000 under $5,000,000	839	1,288,239	1,282,391	65,584	[2]8,049	7,066	10,567,969	10,497,139	1,288,956	101,285
$5,000,000 under $10,000,000	-	-	-	-	-	([3])	([3])	([3])	([3])	([3])
$10,000,000 under $50,000,000	-	-	-	-	-	-	-	-	-	-
$50,000,000 under $100,000,000	-	-	-	-	-	-	-	-	-	-
$100,000,000 under $250,000,000	-	-	-	-	-	1	234,453	229,829	217	17,578
$250,000,000 under $500,000,000	-	-	-	-	-	-	-	-	-	-
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	610	6,217	-	43,840	[2]139	368	4,376	-	55,506	[2]133
	$250,000 under $500,000					$500,000 under $1,000,000				
Total	33,732	36,108,171	35,496,251	11,709,457	481,852	14,864	31,244,901	30,700,729	10,169,521	446,687
Under $10,000	162	11,961	1,761	54,136	699	([3])	([3])	([3])	([3])	([3])
$10,000 under $25,000						([3])	([3])	([3])	([3])	([3])
$25,000 under $50,000	228	13,993	8,406	80,152	2,034	81	11,709	5,352	60,293	1,979
$50,000 under $100,000	348	39,372	25,784	113,656	649					
$100,000 under $200,000	1,097	192,255	166,238	373,889	1,750	237	50,838	36,178	162,503	3,753
$200,000 under $500,000	5,996	2,324,003	2,196,904	1,946,782	48,834	843	358,681	322,660	532,706	7,308
$500,000 under $1,000,000	12,569	9,428,205	9,250,758	4,248,484	148,290	2,372	1,936,569	1,849,978	1,536,256	46,382
$1,000,000 under $5,000,000	12,991	22,757,859	22,514,842	4,769,783	276,315	10,317	22,461,848	22,127,346	7,091,257	333,874
$5,000,000 under $10,000,000	161	984,707	980,952	59,075	3,659	813	5,232,985	5,175,259	645,235	46,640
$10,000,000 under $50,000,000	([3])	([3])	([3])	([3])	([3])	89	1,186,129	1,183,517	72,396	4,491
$50,000,000 under $100,000,000	-	-	-	-	-	-	-	-	-	-
$100,000,000 under $250,000,000	-	-	-	-	-	-	-	-	-	-
$250,000,000 under $500,000,000	-	-	-	-	-	-	-	-	-	-
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	150	5,026	-	54,425	[2]563	([3])	([3])	-	([3])	([3])

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATION RETURNS

Table 3.—NUMBER OF RETURNS, RECEIPTS, TOTAL ASSETS, AND NET INCOME, BY SIZE OF BUSINESS RECEIPTS, BY SIZE OF TOTAL ASSETS, BY INDUSTRIAL DIVISION—Continued

Industrial division and size of business receipts	Size of total assets									
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Total assets (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Total assets (Thousand dollars)	Net income (less deficit) (Thousand dollars)
	$1,000,000 under $2,500,000					$2,500,000 under $5,000,000				
WHOLESALE AND RETAIL TRADE--Continued										
Total	6,711	28,658,974	28,115,710	9,979,431	475,610	1,759	16,597,672	16,284,094	6,051,066	315,057
Under $10,000	4	207	12	4,603	22	1	1	1	3,086	1
$10,000 under $25,000	3	152	49	3,331	[2]71	1	216	18	4,455	25
$25,000 under $50,000	16	3,775	631	22,631	247	1	49	49	4,838	11
$50,000 under $100,000	35	3,907	2,559	45,146	39	5	392	344	15,005	[2]781
$100,000 under $200,000	40	8,000	5,947	55,522	639	12	3,684	1,736	43,770	762
$200,000 under $500,000	141	66,588	50,270	199,132	2,621	20	10,504	7,765	70,153	491
$500,000 under $1,000,000	303	262,999	228,424	418,936	9,773	35	31,601	25,575	117,528	762
$1,000,000 under $5,000,000	4,303	12,578,054	12,248,560	6,156,636	266,492	434	1,565,641	1,478,947	1,389,658	47,179
$5,000,000 under $10,000,000	1,473	9,984,622	9,874,049	2,384,983	153,730	692	5,096,199	4,983,193	2,377,857	122,809
$10,000,000 under $50,000,000	371	5,418,353	5,377,266	658,045	41,518	549	9,680,974	9,578,958	1,994,567	142,777
$50,000,000 under $100,000,000	5	327,990	327,943	8,930	381	3	207,812	207,508	11,904	871
$100,000,000 under $250,000,000	-	-	-	-	-	-	-	-	-	-
$250,000,000 under $500,000,000	-	-	-	-	-	-	-	-	-	-
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	17	4,327	-	21,536	219	6	599	-	18,245	150
	$5,000,000 under $10,000,000					$10,000,000 under $25,000,000				
Total	806	14,225,829	13,948,819	5,518,765	281,475	422	16,013,607	15,732,588	6,384,598	358,286
Under $10,000	-	-	-	-	-	-	-	-	-	-
$10,000 under $25,000	-	-	-	-	-	1	185	20	10,737	[2]1,268
$25,000 under $50,000	-	-	-	-	-	-	-	-	-	-
$50,000 under $100,000	-	-	-	-	-	1	411	93	10,165	88
$100,000 under $200,000	3	625	443	18,978	250	1	289	197	10,881	[2]25
$200,000 under $500,000	5	4,883	1,877	32,475	1,004	2	694	639	31,082	[2]60
$500,000 under $1,000,000	11	11,988	8,107	77,642	864	4	3,534	2,848	53,636	601
$1,000,000 under $5,000,000	76	254,676	222,010	498,013	19,515	19	75,880	61,225	244,717	11,188
$5,000,000 under $10,000,000	187	1,516,897	1,451,657	1,214,384	39,984	27	223,480	190,755	395,177	23,093
$10,000,000 under $50,000,000	495	10,330,390	10,175,796	3,454,543	214,437	269	7,362,245	7,207,515	3,936,566	204,259
$50,000,000 under $100,000,000	26	1,698,533	1,682,757	198,539	5,362	70	4,715,281	4,656,046	1,177,834	85,561
$100,000,000 under $250,000,000	3	407,837	406,172	24,191	59	26	3,301,205	3,283,514	477,250	34,304
$250,000,000 under $500,000,000	-	-	-	-	-	1	330,395	329,736	24,948	537
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	-	-	-	-	-	1	8	-	11,605	8
	$25,000,000 under $50,000,000					$50,000,000 under $100,000,000				
Total	119	10,534,922	10,378,376	4,077,740	252,171	46	9,655,728	9,546,789	3,145,507	203,973
Under $10,000	-	-	-	-	-	-	-	-	-	-
$10,000 under $25,000	-	-	-	-	-	-	-	-	-	-
$25,000 under $50,000	-	-	-	-	-	-	-	-	-	-
$50,000 under $100,000	-	-	-	-	-	-	-	-	-	-
$100,000 under $200,000	-	-	-	-	-	-	-	-	-	-
$200,000 under $500,000	-	-	-	-	-	-	-	-	-	-
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-	-
$1,000,000 under $5,000,000	2	7,497	5,207	57,102	1,501	-	-	-	-	-
$5,000,000 under $10,000,000	3	29,085	22,412	88,864	7,036	2	18,967	16,261	120,150	1,632
$10,000,000 under $50,000,000	34	1,186,083	1,126,647	1,074,837	50,283	5	191,383	181,262	328,788	11,520
$50,000,000 under $100,000,000	46	3,385,599	3,328,681	1,638,740	89,756	12	921,846	882,985	740,777	59,653
$100,000,000 under $250,000,000	30	4,795,474	4,765,479	1,055,402	100,084	17	2,692,388	2,652,932	1,295,366	75,530
$250,000,000 under $500,000,000	4	1,131,184	1,129,950	162,795	3,511	7	2,276,912	2,260,252	465,304	33,355
$500,000,000 under $1,000,000,000	-	-	-	-	-	1	864,087	864,059	52,486	12,704
$1,000,000,000 or more	-	-	-	-	-	2	2,690,145	2,689,038	142,636	9,579
Business receipts not reported	-	-	-	-	-	-	-	-	-	-
	$100,000,000 under $250,000,000					$250,000,000 or more				
Total	37	12,899,790	12,721,225	5,858,555	429,972	18	23,820,856	23,459,645	10,672,298	703,212
Under $10,000	-	-	-	-	-	-	-	-	-	-
$10,000 under $25,000	-	-	-	-	-	-	-	-	-	-
$25,000 under $50,000	-	-	-	-	-	-	-	-	-	-
$50,000 under $100,000	-	-	-	-	-	-	-	-	-	-
$100,000 under $200,000	-	-	-	-	-	-	-	-	-	-
$200,000 under $500,000	-	-	-	-	-	-	-	-	-	-
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-	-
$1,000,000 under $5,000,000	-	-	-	-	-	-	-	-	-	-
$5,000,000 under $10,000,000	-	-	-	-	-	-	-	-	-	-
$10,000,000 under $50,000,000	3	113,663	85,114	430,961	14,051	-	-	-	-	-
$50,000,000 under $100,000,000	1	88,406	84,878	137,648	6,908	-	-	-	-	-
$100,000,000 under $250,000,000	12	2,302,337	2,270,076	1,572,115	89,887	2	480,745	394,546	821,963	36,755
$250,000,000 under $500,000,000	12	4,274,736	4,210,019	2,175,472	204,419	3	1,171,235	1,119,681	1,042,871	68,300
$500,000,000 under $1,000,000,000	9	6,120,648	6,071,138	1,542,359	114,707	6	4,303,031	4,162,920	3,287,267	217,851
$1,000,000,000 or more	-	-	-	-	-	7	17,865,845	17,782,498	5,520,197	380,306
Business receipts not reported	-	-	-	-	-	-	-	-	-	-

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATION RETURNS

Table 3.—NUMBER OF RETURNS, RECEIPTS, TOTAL ASSETS, AND NET INCOME, BY SIZE OF BUSINESS RECEIPTS, BY SIZE OF TOTAL ASSETS, BY INDUSTRIAL DIVISION—Continued

Industrial division and size of total compiled receipts	Size of total assets									
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Total assets (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Total assets (Thousand dollars)	Net income (less deficit) (Thousand dollars)
	Total					Zero assets				
FINANCE, INSURANCE, AND REAL ESTATE										
Total	340,210	75,584,053	43,215,510	699,887,834	8,982,109	13,352	636,439	275,286	-	66,502
Under $10,000	104,030	432,977	235,270	6,362,541	[2]63,671	5,368	18,798	9,623	-	[2]8,116
$10,000 under $25,000	72,311	1,160,637	694,454	8,482,082	121,674	1,767	26,994	15,622	-	[2]3,502
$25,000 under $50,000	52,216	1,847,345	1,099,147	11,785,945	292,620	692	23,849	13,258	-	2,227
$50,000 under $100,000	37,684	2,632,537	1,466,832	17,815,670	386,970	506	36,110	17,775	-	4,731
$100,000 under $200,000	22,217	3,084,910	1,578,681	26,708,103	411,628	279	38,142	19,896	-	10,373
$200,000 under $500,000	13,917	4,260,717	1,860,338	47,740,660	544,209	138	43,642	21,596	-	9,910
$500,000 under $1,000,000	5,007	3,481,333	1,315,160	44,870,658	437,256	(3)	(3)	(3)	-	(3)
$1,000,000 under $5,000,000	4,072	8,338,823	3,050,806	111,754,376	1,165,254	49	93,329	42,109	-	13,282
$5,000,000 under $10,000,000	582	4,137,301	1,692,928	51,103,611	669,654	(3)	(3)	(3)	-	(3)
$10,000,000 under $50,000,000	544	11,133,798	5,581,040	128,675,542	1,838,371	(3)	(3)	(3)	-	(3)
$50,000,000 under $100,000,000	80	5,691,911	3,753,868	41,236,502	749,349	1	54,225	9,326	-	21,340
$100,000,000 under $250,000,000	44	6,735,065	4,149,121	62,012,131	976,214	-	-	-	-	-
$250,000,000 under $500,000,000	18	6,300,141	4,319,224	47,060,220	630,835	-	-	-	-	-
$500,000,000 under $1,000,000,000	6	3,406,184	2,473,601	23,531,436	290,417	-	-	-	-	-
$1,000,000,000 or more	7	12,940,374	9,945,040	68,737,032	595,506	-	-	-	-	-
Receipts not reported	27,475	-	-	2,011,325	[2]64,177	4,478	-	-	-	[2]5,165
	$1 under $25,000					$25,000 under $50,000				
Total	64,520	616,061	471,739	742,932	14,306	47,572	678,403	512,140	1,722,166	50,807
Under $10,000	36,521	117,175	78,510	431,045	1,026	27,913	120,847	75,230	995,510	2,563
$10,000 under $25,000	8,850	138,731	105,700	108,777	9,342	10,036	145,099	103,616	377,979	20,205
$25,000 under $50,000	3,633	127,016	101,113	45,362	9,301	3,831	130,341	96,631	139,106	16,197
$50,000 under $100,000	1,525	104,617	84,423	19,249	3,644	1,728	116,557	96,391	66,092	7,513
$100,000 under $200,000	391	56,105	47,069	4,889	405	669	97,302	80,036	24,501	6,829
$200,000 under $500,000	191	72,417	54,924	2,735	4,137	214	66,710	60,236	7,799	2,495
$500,000 under $1,000,000						-	-	-	-	-
$1,000,000 under $5,000,000	-	-	-	-	-	1	1,547	-	30	1,500
$5,000,000 under $10,000,000	-	-	-	-	-	-	-	-	-	-
$10,000,000 under $50,000,000	-	-	-	-	-	-	-	-	-	-
$50,000,000 under $100,000,000	-	-	-	-	-	-	-	-	-	-
$100,000,000 under $250,000,000	-	-	-	-	-	-	-	-	-	-
$250,000,000 under $500,000,000	-	-	-	-	-	-	-	-	-	-
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-
Receipts not reported	13,409	-	-	130,975	[2]13,549	3,180	-	-	111,149	[2]6,495
	$50,000 under $100,000					$100,000 under $250,000				
Total	58,104	1,161,396	850,297	4,143,544	125,412	69,950	2,515,377	1,676,203	11,132,992	344,439
Under $10,000	21,032	107,700	53,815	1,451,638	[2]3,530	10,101	53,681	15,108	1,470,516	[2]18,788
$10,000 under $25,000	22,318	340,880	228,287	1,613,667	55,166	23,589	408,016	213,445	3,484,221	61,854
$25,000 under $50,000	7,779	265,657	193,045	577,100	45,533	22,053	766,303	467,574	3,744,339	153,323
$50,000 under $100,000	2,771	186,072	143,442	197,999	21,470	8,595	568,443	375,480	1,513,212	102,520
$100,000 under $200,000	1,067	135,235	109,768	82,256	10,750	2,340	306,629	243,695	404,626	31,194
$200,000 under $500,000	273	73,282	69,888	18,907	3,373	913	251,097	207,212	146,966	19,883
$500,000 under $1,000,000	(3)	(3)	(3)	(3)	(3)	202	133,466	125,987	36,947	6,727
$1,000,000 under $5,000,000	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
$5,000,000 under $10,000,000	-	-	-	-	-	-	-	-	-	-
$10,000,000 under $50,000,000	-	-	-	-	-	-	-	-	-	-
$50,000,000 under $100,000,000	-	-	-	-	-	-	-	-	-	-
$100,000,000 under $250,000,000	-	-	-	-	-	-	-	-	-	-
$250,000,000 under $500,000,000	-	-	-	-	-	-	-	-	-	-
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-
Receipts not reported	2,800	-	-	197,001	[2]7,455	2,137	-	-	328,704	[2]12,981
	$250,000 under $500,000					$500,000 under $1,000,000				
Total	35,459	2,392,789	1,400,541	12,360,643	343,905	18,541	2,134,252	1,287,108	12,909,257	252,463
Under $10,000	2,017	9,787	2,219	681,921	[2]14,783	791	3,742	457	556,839	[2]11,467
$10,000 under $25,000	4,399	77,350	23,129	1,476,527	1,093	1,042	18,348	3,182	692,130	[2]10,762
$25,000 under $50,000	10,046	375,831	189,372	3,342,490	65,472	3,093	115,173	31,304	2,151,257	4,469
$50,000 under $100,000	12,834	895,320	494,582	4,577,927	158,597	5,303	395,581	201,015	3,545,672	54,760
$100,000 under $200,000	4,013	527,909	303,726	1,513,309	89,946	5,976	827,178	497,386	4,237,899	118,242
$200,000 under $500,000	1,079	298,084	214,099	401,696	30,482	1,654	475,336	314,733	1,249,370	69,800
$500,000 under $1,000,000	189	127,135	119,390	65,426	9,940	226	161,761	109,080	165,082	28,307
$1,000,000 under $5,000,000	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
$5,000,000 under $10,000,000	-	-	-	-	-	-	-	-	-	-
$10,000,000 under $50,000,000	-	-	-	-	-	-	-	-	-	-
$50,000,000 under $100,000,000	-	-	-	-	-	-	-	-	-	-
$100,000,000 under $250,000,000	-	-	-	-	-	-	-	-	-	-
$250,000,000 under $500,000,000	-	-	-	-	-	-	-	-	-	-
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-
Receipts not reported	825	-	-	279,718	[2]5,277	369	-	-	247,780	[2]5,241

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATION RETURNS

Table 3.—NUMBER OF RETURNS, RECEIPTS, TOTAL ASSETS, AND NET INCOME, BY SIZE OF BUSINESS RECEIPTS, BY SIZE OF TOTAL ASSETS, BY INDUSTRIAL DIVISION—Continued

Industrial division and size of total compiled receipts	Size of total assets									
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Total assets (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Total assets (Thousand dollars)	Net income (less deficit) (Thousand dollars)
	$1,000,000 under $2,500,000					$2,500,000 under $5,000,000				
FINANCE, INSURANCE, AND REAL ESTATE--Continued										
Total	13,198	2,739,875	1,520,222	20,814,175	300,861	7,370	2,517,692	1,238,822	26,090,929	351,569
Under $10,000	220	965	273	324,603	[2]6,606	40	179	22	125,625	[2]1,886
$10,000 under $25,000	246	4,165	1,212	358,374	[2]7,018	41	671	196	140,593	[2]1,777
$25,000 under $50,000	1,010	40,274	6,100	1,326,928	1,578	57	2,140	494	190,991	[2]2,806
$50,000 under $100,000	4,016	296,779	48,823	6,402,329	36,405	361	29,724	3,846	1,082,892	4,237
$100,000 under $200,000	3,423	485,828	208,137	5,438,058	52,021	3,743	556,125	62,688	12,887,767	84,740
$200,000 under $500,000	3,196	958,679	571,281	5,139,598	126,911	1,945	565,062	201,339	7,380,301	72,125
$500,000 under $1,000,000	591	402,462	266,516	1,007,323	52,210	753	508,401	314,142	2,708,604	77,632
$1,000,000 under $5,000,000	270	460,901	358,636	476,352	39,673	377	749,719	564,035	1,395,622	104,385
$5,000,000 under $10,000,000	10	67,188	47,490	18,180	9,385	13	74,725	61,149	47,570	16,172
$10,000,000 under $50,000,000	2	22,634	11,754	3,137	1,264	2	30,946	30,911	6,223	58
$50,000,000 under $100,000,000	-	-	-	-	-	-	-	-	-	-
$100,000,000 under $250,000,000	-	-	-	-	-	-	-	-	-	-
$250,000,000 under $500,000,000	-	-	-	-	-	-	-	-	-	-
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-
Receipts not reported	214	-	-	319,293	[2]4,962	38	-	-	124,741	[2]1,311
	$5,000,000 under $10,000,000					$10,000,000 under $25,000,000				
Total	5,193	2,908,227	1,244,227	36,400,894	383,845	3,985	4,859,210	2,025,242	61,644,501	608,653
Under $10,000	17	69	7	106,063	[2]822	9	32	6	158,102	[2]1,210
$10,000 under $25,000	19	326	65	137,461	[2]2,246	3	42	-	57,222	[2]695
$25,000 under $50,000	14	479	170	93,470	[2]1,847	6	213	58	91,976	[2]748
$50,000 under $100,000	35	2,569	824	226,946	[2]3,543	9	696	162	116,744	[2]3,364
$100,000 under $200,000	297	51,431	5,477	1,764,742	7,768	15	2,335	692	216,999	[2]616
$200,000 under $500,000	3,791	1,238,307	132,461	26,652,272	165,857	556	238,099	22,561	6,471,869	40,830
$500,000 under $1,000,000	501	348,142	149,725	3,707,746	48,268	2,351	1,664,036	173,008	35,486,885	195,047
$1,000,000 under $5,000,000	461	954,271	692,091	3,257,832	133,109	882	1,536,152	635,410	16,468,942	247,431
$5,000,000 under $10,000,000	37	240,464	192,808	285,027	29,864	109	799,600	657,852	1,773,360	81,707
$10,000,000 under $50,000,000	5	72,169	70,599	40,832	8,955	36	494,177	411,775	689,821	49,067
$50,000,000 under $100,000,000	-	-	-	-	-	2	123,828	123,718	24,906	1,380
$100,000,000 under $250,000,000	-	-	-	-	-	-	-	-	-	-
$250,000,000 under $500,000,000	-	-	-	-	-	-	-	-	-	-
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-
Receipts not reported	16	-	-	128,503	[2]1,518	7	-	-	87,675	[2]176
	$25,000,000 under $50,000,000					$50,000,000 under $100,000,000				
Total	1,436	4,286,490	2,000,962	49,947,018	471,610	729	4,350,743	1,969,332	50,740,440	614,044
Under $10,000	-	-	-	-	-	1	2	-	60,679	[2]52
$10,000 under $25,000	1	15	-	35,071	14	-	-	-	-	-
$25,000 under $50,000	2	69	28	82,916	[2]79	-	-	-	-	-
$50,000 under $100,000	-	-	-	-	-	1	69	69	66,708	-
$100,000 under $200,000	4	691	111	133,057	[2]24	-	-	-	-	-
$200,000 under $500,000	8	2,748	441	269,499	[2]1,284	-	-	-	-	-
$500,000 under $1,000,000	53	44,417	3,489	1,562,802	10,979	-	-	-	-	-
$1,000,000 under $5,000,000	1,209	2,174,307	313,835	42,188,197	300,115	570	1,805,785	181,046	39,104,779	254,772
$5,000,000 under $10,000,000	74	524,514	332,389	2,621,386	75,778	68	472,089	148,871	5,166,315	125,486
$10,000,000 under $50,000,000	81	1,430,023	1,243,751	2,918,572	85,331	85	1,788,077	1,472,831	5,982,072	102,537
$50,000,000 under $100,000,000	2	109,706	106,918	79,732	827	3	182,009	166,515	269,317	29,019
$100,000,000 under $250,000,000	-	-	-	-	-	1	102,712	-	90,570	102,282
$250,000,000 under $500,000,000	-	-	-	-	-	-	-	-	-	-
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-
Receipts not reported	2	-	-	55,786	[2]47	-	-	-	-	-
	$100,000,000 under $250,000,000					$250,000,000 or more				
Total	483	7,417,598	4,065,758	74,531,407	1,014,536	318	36,369,501	22,677,631	336,706,936	4,039,157
Under $10,000	-	-	-	-	-	-	-	-	-	-
$10,000 under $25,000	-	-	-	-	-	-	-	-	-	-
$25,000 under $50,000	-	-	-	-	-	-	-	-	-	-
$50,000 under $100,000	-	-	-	-	-	-	-	-	-	-
$100,000 under $200,000	-	-	-	-	-	-	-	-	-	-
$200,000 under $500,000	-	-	-	-	-	-	-	-	-	-
$500,000 under $1,000,000	1	628	7	126,540	222	-	-	-	-	-
$1,000,000 under $5,000,000	67	284,822	24,283	8,337,211	57,175	1	4,037	-	435,138	253
$5,000,000 under $10,000,000	256	1,837,089	220,849	38,620,943	303,246	8	64,960	3,420	2,570,830	24,242
$10,000,000 under $50,000,000	126	2,749,654	1,507,216	21,681,925	543,620	196	4,344,714	753,237	97,352,960	1,037,462
$50,000,000 under $100,000,000	30	2,053,162	1,861,369	5,086,342	89,276	42	3,168,981	1,486,022	35,776,205	607,507
$100,000,000 under $250,000,000	3	492,243	452,034	678,446	20,997	40	6,140,110	3,697,087	61,243,115	852,935
$250,000,000 under $500,000,000	-	-	-	-	-	18	6,300,141	4,319,224	47,060,220	630,835
$500,000,000 under $1,000,000,000	-	-	-	-	-	6	3,406,184	2,473,601	23,531,436	290,417
$1,000,000,000 or more	-	-	-	-	-	7	12,940,374	9,945,040	68,737,032	595,506
Receipts not reported	-	-	-	-	-	-	-	-	-	-

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATION RETURNS

Table 3.—NUMBER OF RETURNS, RECEIPTS, TOTAL ASSETS, AND NET INCOME, BY SIZE OF BUSINESS RECEIPTS, BY SIZE OF TOTAL ASSETS, BY INDUSTRIAL DIVISION—Continued

Industrial division and size of business receipts	Size of total assets: Total — Number of returns	Total — Total compiled receipts (Thousand dollars)	Total — Business receipts (Thousand dollars)	Total — Total assets (Thousand dollars)	Total — Net income (less deficit) (Thousand dollars)	Zero assets — Number of returns	Zero assets — Total compiled receipts (Thousand dollars)	Zero assets — Business receipts (Thousand dollars)	Zero assets — Total assets (Thousand dollars)	Zero assets — Net income (less deficit) (Thousand dollars)
SERVICES										
Total	137,955	25,920,339	24,563,082	22,829,046	889,926	6,695	227,828	210,848	-	[2]6,153
Under $10,000	17,773	109,728	78,532	441,259	[2]33,048	2,052	8,278	7,412	-	[2]2,311
$10,000 under $25,000	18,909	349,155	311,054	632,592	[2]19,188	929	17,228	13,981	-	312
$25,000 under $50,000	22,958	881,326	829,725	1,270,147	[2]9,030	593	20,574	19,668	-	[2]2,808
$50,000 under $100,000	25,654	1,918,237	1,824,975	1,814,228	25,699	475	32,761	32,138	-	[2]726
$100,000 under $200,000	19,923	2,913,807	2,797,561	2,450,766	60,217	178	26,076	24,158	-	[2]502
$200,000 under $500,000	14,295	4,494,176	4,317,970	3,506,590	129,547	61	18,090	16,880	-	[2]40
$500,000 under $1,000,000	4,246	3,034,219	2,918,238	2,241,398	80,675	51	70,964	67,576	-	455
$1,000,000 under $5,000,000	2,560	5,048,175	4,842,130	3,980,477	202,328					
$5,000,000 under $10,000,000	196	1,404,898	1,343,612	1,328,285	70,049	3	16,948	16,085	-	3,455
$10,000,000 under $50,000,000	141	3,038,795	2,932,357	2,269,946	176,070	1	13,031	12,950	-	[2]531
$50,000,000 under $100,000,000	11	837,959	763,010	609,316	106,070	-	-	-	-	-
$100,000,000 under $250,000,000	12	1,754,771	1,603,918	1,604,421	108,144	-	-	-	-	-
$250,000,000 under $500,000,000	-	-	-	-	-	-	-	-	-	-
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	11,277	135,093	-	679,621	[2]7,607	2,352	3,878	-	-	[2]3,457
	$1 under $25,000					$25,000 under $50,000				
Total	55,712	1,972,275	1,919,343	553,514	[2]41,735	21,210	1,659,394	1,617,418	757,633	20,363
Under $10,000	12,245	62,656	53,604	85,370	[2]11,936	1,838	12,745	9,150	64,454	[2]7,460
$10,000 under $25,000	12,345	207,023	201,647	111,939	[2]8,338	2,635	47,607	43,743	91,133	[2]2,773
$25,000 under $50,000	12,607	456,123	449,691	142,475	[2]3,664	3,991	155,635	147,565	140,277	5,080
$50,000 under $100,000	9,246	649,764	638,476	127,090	[2]5,643	6,163	452,406	441,414	215,436	11,525
$100,000 under $200,000	2,870	379,761	376,580	41,902	[2]1,681	4,432	623,771	618,457	167,062	8,623
$200,000 under $500,000	482	142,514	139,795	7,050	[2]5,868	1,063	289,031	287,395	40,304	5,895
$500,000 under $1,000,000	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]
$1,000,000 under $5,000,000	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]
$5,000,000 under $10,000,000	-	-	-	-	-	-	-	-	-	-
$10,000,000 under $50,000,000	-	-	-	-	-	-	-	-	-	-
$50,000,000 under $100,000,000	-	-	-	-	-	-	-	-	-	-
$100,000,000 under $250,000,000	-	-	-	-	-	-	-	-	-	-
$250,000,000 under $500,000,000	-	-	-	-	-	-	-	-	-	-
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	5,822	14,636	-	36,523	[2]4,647	1,030	8,505	-	37,204	[2]166
	$50,000 under $100,000					$100,000 under $250,000				
Total	20,184	2,740,983	2,643,277	1,436,199	63,205	20,610	4,314,794	4,153,174	3,213,930	125,537
Under $10,000	657	5,720	3,601	43,290	[2]1,669	775	9,289	3,796	117,077	[2]7,021
$10,000 under $25,000	1,713	34,936	30,101	122,390	245	948	27,745	16,073	142,790	[2]3,427
$25,000 under $50,000	2,976	114,058	108,585	209,739	3,424	2,238	102,684	84,050	340,665	[2]377
$50,000 under $100,000	4,735	356,526	346,284	321,795	11,090	3,847	302,968	280,664	585,733	12,766
$100,000 under $200,000	5,259	757,810	736,391	373,719	19,736	5,014	751,227	720,026	761,780	33,690
$200,000 under $500,000	3,540	1,037,930	1,010,980	269,032	29,203	5,325	1,693,422	1,659,788	849,665	61,499
$500,000 under $1,000,000	432	278,858	276,868	33,286	826	1,350	908,234	900,944	234,092	16,589
$1,000,000 under $5,000,000	[3]	[3]	[3]	[3]	[3]	340	491,792	487,833	66,346	9,652
$5,000,000 under $10,000,000	-	-	-	-	-	-	-	-	-	-
$10,000,000 under $50,000,000	-	-	-	-	-	-	-	-	-	-
$50,000,000 under $100,000,000	-	-	-	-	-	-	-	-	-	-
$100,000,000 under $250,000,000	-	-	-	-	-	-	-	-	-	-
$250,000,000 under $500,000,000	-	-	-	-	-	-	-	-	-	-
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	818	23,776	-	58,923	[2]1,180	773	27,433	-	115,782	2,166
	$250,000 under $500,000					$500,000 under $1,000,000				
Total	7,501	2,726,634	2,599,989	2,568,039	69,938	3,502	2,390,738	2,257,614	2,429,001	65,672
Under $10,000	[3]	[3]	[3]	[3]	[3]					
$10,000 under $25,000	254	7,757	3,917	84,209	[2]1,236	119	7,600	1,461	82,352	[2]3,068
$25,000 under $50,000	336	16,075	12,637	106,865	[2]4,030	170	11,014	5,848	114,448	[2]4,838
$50,000 under $100,000	930	89,602	68,447	308,207	[2]988	189	19,075	12,587	129,760	[2]797
$100,000 under $200,000	1,606	253,995	236,635	538,367	5,300	435	85,275	65,960	319,724	[2]4,175
$200,000 under $500,000	2,320	758,960	726,793	800,219	22,189	1,095	367,150	336,028	740,126	10,368
$500,000 under $1,000,000	1,154	824,565	811,702	397,481	32,564	701	524,565	493,728	478,413	19,567
$1,000,000 under $5,000,000	448	747,549	739,178	170,836	16,610	713	1,240,883	1,214,650	501,615	46,792
$5,000,000 under $10,000,000	-	-	-	-	-	[3]	[3]	[3]	[3]	[3]
$10,000,000 under $50,000,000	-	-	-	-	-	-	-	-	-	-
$50,000,000 under $100,000,000	-	-	-	-	-	-	-	-	-	-
$100,000,000 under $250,000,000	-	-	-	-	-	-	-	-	-	-
$250,000,000 under $500,000,000	-	-	-	-	-	-	-	-	-	-
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	326	22,052	-	116,232	[2]237	[3]	[3]	-	[3]	[3]

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATION RETURNS

Table 3.—NUMBER OF RETURNS, RECEIPTS, TOTAL ASSETS, AND NET INCOME, BY SIZE OF BUSINESS RECEIPTS, BY SIZE OF TOTAL ASSETS, BY INDUSTRIAL DIVISION—Continued

Industrial division and size of business receipts	Size of total assets: Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Total assets (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Total assets (Thousand dollars)	Net income (less deficit) (Thousand dollars)
	$1,000,000 under $2,500,000					$2,500,000 under $5,000,000				
SERVICES—Continued										
Total	1,643	2,408,643	2,253,861	2,473,067	70,916	503	1,498,004	1,387,852	1,724,652	79,005
Under $10,000	19	845	62	27,658	[2]385	5	756	18	16,660	[2]538
$10,000 under $25,000	17	2,545	272	24,923	[2]2,023	3	55	49	8,268	[2]381
$25,000 under $50,000	41	4,920	1,474	58,968	[2]1,412	3	120	89	10,659	[2]12
$50,000 under $100,000	56	10,938	4,067	78,534	[2]1,541	11	4,056	758	35,835	160
$100,000 under $200,000	106	26,153	15,628	153,893	[2]1,769	17	7,848	2,737	54,200	742
$200,000 under $500,000	335	135,416	114,812	472,273	[2]3,535	55	30,654	19,102	179,392	213
$500,000 under $1,000,000	354	291,381	256,531	530,221	10,441	83	78,661	61,197	286,011	1,788
$1,000,000 under $5,000,000	570	1,243,233	1,190,815	890,412	60,868	246	660,890	606,235	854,460	40,744
$5,000,000 under $10,000,000	50	357,069	353,824	78,340	5,708	36	241,510	236,882	131,935	12,878
$10,000,000 under $50,000,000	22	317,731	316,376	41,638	4,483	25	464,679	460,785	81,418	20,871
$50,000,000 under $100,000,000	-	-	-	-	-	-	-	-	-	-
$100,000,000 under $250,000,000	-	-	-	-	-	-	-	-	-	-
$250,000,000 under $500,000,000	-	-	-	-	-	-	-	-	-	-
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	73	18,412	-	116,207	81	19	8,775	-	65,814	2,540
	$5,000,000 under $10,000,000					$10,000,000 under $25,000,000				
Total	209	1,348,994	1,272,040	1,418,431	75,725	121	1,839,701	1,766,039	1,880,988	131,555
Under $10,000	-	-	-	-	-	-	-	-	-	-
$10,000 under $25,000	1	19	19	5,715	7	-	-	-	-	-
$25,000 under $50,000	2	85	84	12,245	[2]393	-	-	-	-	-
$50,000 under $100,000	2	141	140	11,818	[2]147	-	-	-	-	-
$100,000 under $200,000	5	1,708	806	29,738	309	1	183	183	10,381	[2]56
$200,000 under $500,000	15	18,086	5,194	96,855	9,980	4	2,923	1,203	51,674	[2]357
$500,000 under $1,000,000	14	19,991	11,267	103,586	2,372	4	3,164	3,117	63,129	[2]605
$1,000,000 under $5,000,000	95	301,386	268,716	645,633	16,841	34	110,769	91,974	489,608	4,270
$5,000,000 under $10,000,000	45	327,120	309,665	312,195	19,388	34	264,704	235,988	540,367	27,375
$10,000,000 under $50,000,000	29	680,458	676,149	195,527	27,453	36	769,784	747,165	602,150	76,389
$50,000,000 under $100,000,000	-	-	-	-	-	4	310,085	309,169	54,387	15,402
$100,000,000 under $250,000,000	-	-	-	-	-	3	378,089	377,240	56,754	9,178
$250,000,000 under $500,000,000	-	-	-	-	-	-	-	-	-	-
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	1	-	-	5,119	[2]85	1	-	-	12,538	[2]41
	$25,000,000 under $50,000,000					$50,000,000 under $100,000,000				
Total	39	832,226	798,563	1,351,042	52,335	14	434,718	372,819	961,358	27,952
Under $10,000	-	-	-	-	-	-	-	-	-	-
$10,000 under $25,000	-	-	-	-	-	-	-	-	-	-
$25,000 under $50,000	-	-	-	-	-	-	-	-	-	-
$50,000 under $100,000	-	-	-	-	-	-	-	-	-	-
$100,000 under $200,000	-	-	-	-	-	-	-	-	-	-
$200,000 under $500,000	-	-	-	-	-	-	-	-	-	-
$500,000 under $1,000,000	2	1,764	1,374	59,795	104	1	530	530	53,074	52
$1,000,000 under $5,000,000	5	16,560	12,302	168,070	1,879	2	5,794	4,120	188,874	[2]17
$5,000,000 under $10,000,000	8	69,997	63,816	248,498	649	-	-	-	-	-
$10,000,000 under $50,000,000	18	475,208	455,870	652,090	40,587	9	294,452	241,441	586,874	5,288
$50,000,000 under $100,000,000	4	268,697	265,201	152,923	12,924	2	133,942	126,728	132,536	22,629
$100,000,000 under $250,000,000	-	-	-	-	-	-	-	-	-	-
$250,000,000 under $500,000,000	-	-	-	-	-	-	-	-	-	-
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	2	-	-	69,666	[3]3,808	-	-	-	-	-
	$100,000,000 under $250,000,000					$250,000,000 or more				
Total	10	1,187,442	1,074,720	1,530,749	100,425	2	337,965	235,525	530,443	55,186
Under $10,000	-	-	-	-	-	-	-	-	-	-
$10,000 under $25,000	-	-	-	-	-	-	-	-	-	-
$25,000 under $50,000	1	38	34	133,806	-	-	-	-	-	-
$50,000 under $100,000	-	-	-	-	-	-	-	-	-	-
$100,000 under $200,000	-	-	-	-	-	-	-	-	-	-
$200,000 under $500,000	-	-	-	-	-	-	-	-	-	-
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-	-
$1,000,000 under $5,000,000	-	-	-	-	-	-	-	-	-	-
$5,000,000 under $10,000,000	-	-	-	-	-	-	-	-	-	-
$10,000,000 under $50,000,000	1	23,452	21,621	110,249	1,530	-	-	-	-	-
$50,000,000 under $100,000,000	-	-	-	-	-	1	125,235	61,912	269,470	55,115
$100,000,000 under $250,000,000	8	1,163,952	1,053,065	1,286,694	98,895	1	212,730	173,613	260,973	71
$250,000,000 under $500,000,000	-	-	-	-	-	-	-	-	-	-
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	-	-	-	-	-	-	-	-	-	-

[1]Includes data from returns not allocable to an industrial division.
[2]Deficit.
[3]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: Size of total compiled receipts was used in lieu of size of business receipts to classify statistics for the Finance, insurance, and real estate division. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 4.—TOTAL COMPILED RECEIPTS, NET INCOME OR DEFICIT, INCOME SUBJECT TO TAX, INCOME TAX, AND DISTRIBUTIONS TO STOCKHOLDERS, BY SIZE OF NET INCOME OR DEFICIT, BY INDUSTRIAL DIVISION

Industrial division and size of net income or deficit	Total active corporation returns													Returns, Form 1120-S			
	With net income								Without net income				With net income		Without net income	
	Number of returns	Total compiled receipts (Thousand dollars)	Net income (Thousand dollars)	Returns other than Form 1120-S				Distributions to stockholders other than in own stock (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Deficit (Thousand dollars)	Distributions to stockholders other than in own stock (Thousand dollars)	Number of returns	Net income (Thousand dollars)	Number of returns	Deficit (Thousand dollars)
				Number of returns	Net income (Thousand dollars)	Income subject to tax (Thousand dollars)	Income tax									
							Number of returns	Amount (Thousand dollars)								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
ALL INDUSTRIAL DIVISIONS																	
Total	715,589	750,598,885	52,401,331	647,772	51,496,954	[1]47,937,691	553,628	[1]22,188,057	17,353,730	474,697	122,578,759	6,507,431	684,050	67,817	904,377	38,231	339,930
Under $5,000	336,062	46,137,493	493,914	302,647	431,083	348,152	236,550	86,184	125,415	312,946	27,642,611	360,957	136,474	33,415	62,831	24,703	40,900
$5,000 under $10,000	107,425	28,180,256	727,681	95,343	639,746	548,716	82,833	157,610	100,369	63,982	9,997,978	429,686	35,373	12,082	87,935	5,897	42,457
$10,000 under $15,000	63,126	22,769,821	751,847	56,319	668,053	607,184	51,503	173,546	105,110	29,172	6,482,158	344,030	25,617	6,807	83,794	2,831	34,482
$15,000 under $20,000	42,996	20,418,677	726,731	39,170	660,345	612,696	36,618	177,290	134,513	16,432	4,794,783	277,250	33,077	3,826	66,386	1,458	25,439
$20,000 under $25,000	38,593	22,490,465	850,391	35,927	790,766	750,663	34,359	218,526	107,370	9,915	3,849,752	217,000	15,036	2,666	59,625	799	17,828
$25,000 under $50,000	65,357	53,858,691	2,162,890	59,422	1,958,139	1,830,461	56,031	607,976	321,883	22,573	11,779,616	776,305	49,783	5,935	204,751	1,616	56,857
$50,000 under $100,000	29,629	45,801,554	2,044,684	27,321	1,888,954	1,786,260	25,722	720,036	348,528	11,283	10,615,734	778,607	24,911	2,308	155,730	590	40,333
$100,000 under $250,000	18,232	52,516,463	2,799,558	17,599	2,706,272	2,567,845	16,650	1,125,749	488,030	5,849	11,917,087	872,951	79,030	633	93,286	227	32,604
$250,000 under $500,000	6,516	38,342,814	2,267,590	6,423	2,237,637	2,218,418	6,171	982,594	397,503	1,524	7,945,826	527,211	78,119	124	53,075	87	32,275
$500,000 under $1,000,000	3,415	36,725,744	2,377,039	3,384	2,353,917	2,325,370	3,227	1,041,410	497,638	598	6,126,996	411,117	25,652			[2]	[2]
$1,000,000 under $5,000,000	3,100	83,449,198	6,420,277	3,079	6,383,313	6,316,428	2,902	2,797,134	1,861,306	380	13,435,312	722,567	140,934	[2]	[2]	-	-
$5,000,000 under $10,000,000	557	52,213,008	3,890,987	557	3,890,987	3,636,909	518	1,680,730	1,437,410	27	2,348,015	199,497	22,540	-	-	-	-
$10,000,000 under $25,000,000	339	68,204,624	5,335,425	339	5,335,425	4,625,652	313	2,321,257	2,152,976								
$25,000,000 under $50,000,000	138	46,777,140	5,091,188	138	5,091,188	4,752,932	132	2,384,714	2,031,461								
$50,000,000 under $100,000,000	69	47,235,463	4,740,609	69	4,740,609	4,264,352	65	2,178,307	2,159,309	16	5,642,891	590,253	17,504	-	-	-	-
$100,000,000 or more	35	85,477,474	11,720,520	35	11,720,520	10,736,044	34	5,533,708	5,084,909								
AGRICULTURE, FORESTRY, AND FISHERIES																	
Total	10,560	3,976,505	249,043	8,626	215,107	184,115	6,954	70,639	50,093	8,421	1,363,041	138,892	1,586	1,934	33,936	1,433	22,244
Under $5,000	4,557	617,763	7,576	3,844	6,125	4,121	2,816	1,143	1,435	4,395	295,921	5,959	120	713	1,451	669	1,256
$5,000 under $10,000	1,760	500,518	12,030	1,444	9,583	7,556	1,220	2,260	1,222	1,473	143,730	9,774	815	316	2,447	223	1,608
$10,000 under $15,000	1,022	310,944	12,063	756	8,866	6,683	613	1,979	1,682	586	93,336	7,100	10	266	3,197	[2]	[2]
$15,000 under $20,000	608	169,277	10,184	499	8,280	7,054	476	2,088	1,388	487	62,920	8,337	-	109	1,904	131	2,296
$20,000 under $25,000	704	292,526	15,275	619	13,395	11,986	563	3,519	1,148	217	60,093	4,613	50	85	1,880	[2]	[2]
$25,000 under $50,000	1,127	514,760	37,907	814	26,733	21,620	712	7,213	7,235	724	203,509	25,177	196	313	11,174	159	5,429
$50,000 under $100,000	428	369,415	31,180	325	23,621	20,124	283	7,632	5,345	332	150,795	23,572	178	103	7,559	107	7,308
$100,000 under $250,000	264	355,454	37,363	237	33,688	25,785	188	11,335	6,329	152	161,719	24,023	183	[2]	[2]	[2]	[2]
$250,000 under $500,000	44	121,812	15,501	42	14,852	13,102	40	5,456	2,389	41	97,060	14,961	-	2	649	2	695
$500,000 under $1,000,000	32	109,472	22,377	32	22,377	21,864	31	8,893	2,302	7	69,564	4,513	34	-	-	-	-
$1,000,000 under $5,000,000	11	131,287	22,709	11	22,709	19,970	9	8,138	3,674	7	24,394	10,863	-	-	-	-	-
$5,000,000 under $10,000,000	2	428,092	13,203	2	13,203	12,660	2	4,975	5,574	-	-	-	-	-	-	-	-
$10,000,000 under $25,000,000	1	55,185	11,675	1	11,675	11,590	1	6,008	10,370								
$25,000,000 under $50,000,000	-	-	-	-	-	-	-	-	-								
$50,000,000 under $100,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$100,000,000 or more	-	-	-	-	-	-	-	-	-								
MINING																	
Total	6,695	9,607,161	1,351,156	6,002	1,334,108	1,076,086	4,385	533,795	853,521	7,036	2,650,811	488,719	44,379	693	17,048	584	20,666
Under $5,000	2,257	270,510	3,395	2,009	2,783	1,689	1,308	349	1,001	3,353	268,145	4,340	639	248	612	232	402
$5,000 under $10,000	971	222,327	6,749	855	5,923	3,754	580	1,088	3,683	1,134	122,117	8,156	736	116	826	126	922
$10,000 under $15,000	769	228,194	8,993	693	8,041	5,760	556	1,713	4,399	352	54,111	4,150	395	76	952	87	1,249
$15,000 under $20,000	422	209,288	7,262	379	6,560	5,155	302	1,527	1,456	343	82,545	5,894	881	[2]	[2]		
$20,000 under $25,000	461	220,217	10,160	419	9,264	7,567	374	2,269	2,344	217	63,080	4,659	76	[2]	[2]		
$25,000 under $50,000	780	493,986	26,101	694	23,303	17,226	524	6,090	6,082	689	242,194	25,036	1,024	86	2,798	57	1,972
$50,000 under $100,000	408	394,338	29,404	373	27,034	19,539	298	8,264	10,523	425	278,059	28,820	4,384	78	8,107	60	4,264
$100,000 under $250,000	322	567,942	48,308	279	42,571	28,610	205	13,139	21,493	352	369,675	56,003	8,380	1	373	[2]	[2]
$250,000 under $500,000	134	605,684	47,418	133	47,045	31,508	97	14,993	21,113	93	263,471	32,807	5,996	3	1,782	[2]	[2]
$500,000 under $1,000,000	62	569,082	44,551	59	42,769	33,488	49	15,971	19,981	50	222,620	33,802	3,243				
$1,000,000 under $5,000,000	78	2,012,043	158,116	78	158,116	127,481	66	63,037	130,540	22	510,286	43,532	7,102	-	-	-	-
$5,000,000 under $10,000,000	13	1,160,758	95,102	13	95,102	54,406	10	26,253	59,710	3	5,642	24,513	-	-	-	-	-
$10,000,000 under $25,000,000	12	918,342	198,471	12	198,471	118,312	10	56,282	66,625								
$25,000,000 under $50,000,000	4	547,265	155,021	4	155,021	130,510	4	67,697	74,245								
$50,000,000 under $100,000,000	1	309,305	79,382	1	79,382	58,358	1	30,341	55,265	3	168,866	217,007	11,523	-	-	-	-
$100,000,000 or more	1	877,880	432,723	1	432,723	432,723	1	224,782	375,061								

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 4.—TOTAL COMPILED RECEIPTS, NET INCOME OR DEFICIT, INCOME SUBJECT TO TAX, INCOME TAX, AND DISTRIBUTIONS TO STOCKHOLDERS, BY SIZE OF NET INCOME OR DEFICIT, BY INDUSTRIAL DIVISION—Continued

Industrial division and size of net income or deficit	Total active corporation returns													Returns, Form 1120-S			
	With net income									Without net income				With net income		Without net income	
				Returns other than Form 1120-S					Distributions to stockholders other than in own stock								
	Number of returns	Total compiled receipts (Thousand dollars)	Net income (Thousand dollars)	Number of returns	Net income (Thousand dollars)	Income subject to tax (Thousand dollars)	Income tax: Number of returns	Income tax: Amount (Thousand dollars)	(Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Deficit (Thousand dollars)	Distributions to stockholders other than in own stock (Thousand dollars)	Number of returns	Net income (Thousand dollars)	Number of returns	Deficit (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
CONSTRUCTION																	
Total	46,654	28,068,802	978,404	40,341	902,409	797,819	34,350	328,508	100,042	37,137	9,343,946	469,245	39,927	6,313	75,995	3,916	33,540
Under $5,000	21,862	4,142,595	32,493	18,889	26,585	19,662	15,103	5,066	3,734	23,324	2,264,822	28,520	3,757	2,973	5,908	2,680	4,190
$5,000 under $10,000	6,954	2,388,735	47,060	5,744	38,180	29,946	4,791	8,985	2,571	5,153	883,252	33,907	359	1,210	8,880	511	3,516
$10,000 under $15,000	4,719	2,124,162	56,045	3,971	46,638	40,003	3,553	11,829	3,926	2,433	589,706	29,007	404	748	9,407	222	2,733
$15,000 under $20,000	2,673	1,610,938	45,461	2,375	40,277	35,137	2,165	10,569	3,608	1,506	541,190	25,587	2,018	298	5,184	227	3,989
$20,000 under $25,000	3,117	2,110,151	68,852	2,913	64,445	58,382	2,748	17,395	3,949	910	310,811	19,787	25	204	4,407	61	1,317
$25,000 under $50,000	4,302	4,093,198	143,052	3,673	121,091	107,091	3,395	36,899	9,716	2,138	1,366,731	74,195	27,320	629	21,961	128	4,555
$50,000 under $100,000	1,764	3,329,050	118,356	1,561	105,060	90,443	1,432	38,229	10,133	930	982,337	66,168	160	203	13,296	50	3,727
$100,000 under $250,000	821	2,788,303	127,298	776	121,655	106,779	736	50,261	8,181	556	981,202	84,782	2,804	(2)	(2)	(2)	(2)
$250,000 under $500,000	281	1,857,571	92,743	279	92,014	84,154	269	41,110	7,001	124	570,684	42,570	238	2	729	(2)	(2)
$500,000 under $1,000,000	88	939,366	57,234	87	56,654	52,817	85	25,406	3,387	42	365,435	26,832	31	1	580	-	-
$1,000,000 under $5,000,000	65	1,994,425	121,445	65	121,445	111,245	65	52,042	17,628	21	487,776	37,890	2,811	-	-	-	-
$5,000,000 under $10,000,000	6	557,291	38,350	6	38,350	34,421	6	16,720	17,030	-	-	-	-	-	-	-	-
$10,000,000 under $25,000,000	2	133,017	30,015	2	30,015	27,739	2	13,997	9,178								
$25,000,000 under $50,000,000	-	-	-	-	-	-	-	-	-								
$50,000,000 under $100,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$100,000,000 or more	-	-	-	-	-	-	-	-	-								
MANUFACTURING																	
Total	110,494	336,831,731	24,549,132	99,719	24,347,913	22,851,140	85,265	11,403,317	8,247,741	63,064	40,748,503	2,055,554	161,687	10,775	201,219	5,001	64,985
Under $5,000	38,095	8,155,848	58,614	33,248	49,495	35,704	24,814	9,520	11,999	30,841	3,870,263	41,170	6,094	4,847	9,119	2,720	4,697
$5,000 under $10,000	14,415	5,791,332	98,833	12,609	86,006	67,428	10,314	20,134	10,325	8,966	1,903,393	60,823	1,798	1,806	12,827	925	6,685
$10,000 under $15,000	8,894	4,554,412	106,144	7,965	94,534	78,920	6,896	23,541	12,730	4,844	1,361,681	57,052	4,199	929	11,610	431	5,168
$15,000 under $20,000	6,558	4,333,370	111,589	5,809	98,530	85,077	5,233	25,427	17,582	3,484	1,246,686	58,784	609	749	13,059	256	4,381
$20,000 under $25,000	6,525	4,829,882	144,327	6,088	134,463	124,993	5,794	37,351	17,399	2,425	1,101,083	53,165	711	437	9,864	204	4,536
$25,000 under $50,000	13,705	13,823,050	459,655	12,698	424,528	381,967	11,793	133,105	50,061	5,628	3,422,078	195,217	6,794	1,007	35,127	275	10,190
$50,000 under $100,000	8,647	15,076,404	608,940	7,919	558,187	513,395	7,463	222,314	100,320	3,564	4,002,897	247,263	6,923	728	50,753	100	6,877
$100,000 under $250,000	6,957	21,538,474	1,078,367	6,722	1,043,387	982,698	6,459	467,834	160,860	2,166	5,228,268	326,654	11,638	235	34,980	66	9,919
$250,000 under $500,000	2,961	16,982,138	1,034,406	2,939	1,026,162	978,577	2,865	485,693	142,276	679	4,538,389	228,946	43,446	(2)	(2)	(2)	(2)
$500,000 under $1,000,000	1,663	17,588,208	1,155,689	1,659	1,153,003	1,089,927	1,607	546,762	201,461	266	2,852,985	183,463	12,710	4	2,686	(2)	(2)
$1,000,000 under $5,000,000	1,515	43,586,291	3,161,513	1,504	3,148,563	3,017,270	1,472	1,519,952	734,403	185	7,456,009	368,902	50,840	(2)	(2)	-	-
$5,000,000 under $10,000,000	282	30,774,092	1,944,337	282	1,944,337	1,858,754	279	946,304	689,890	11	1,006,998	73,152	13,431	-	-	-	-
$10,000,000 under $25,000,000	154	40,767,675	2,377,508	154	2,377,508	2,289,053	153	1,154,214	934,272								
$25,000,000 under $50,000,000	71	29,182,810	2,600,096	71	2,600,096	2,533,323	71	1,278,734	970,385	5	2,757,773	160,963	2,494	-	-	-	-
$50,000,000 under $100,000,000	32	22,866,548	2,267,125	32	2,267,125	2,196,792	32	1,127,340	917,075								
$100,000,000 or more	20	56,981,197	7,341,989	20	7,341,989	6,617,262	20	3,405,092	3,276,703								
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES																	
Total	30,166	57,885,477	8,022,298	27,708	7,961,597	7,721,516	23,448	3,916,292	3,323,712	18,882	10,268,425	535,612	116,744	2,458	60,701	1,651	9,720
Under $5,000	14,497	1,272,249	23,505	13,413	21,315	16,592	10,489	4,599	4,646	12,273	1,015,078	14,738	2,915	1,084	2,190	1,099	1,660
$5,000 under $10,000	4,286	755,930	28,787	3,792	25,183	19,934	3,133	5,969	6,462	2,650	346,664	17,867	67	494	3,604	250	1,821
$10,000 under $15,000	2,375	624,028	28,281	2,120	25,185	22,644	1,946	6,679	5,480	1,377	256,298	16,156	1,095	255	3,096	111	1,351
$15,000 under $20,000	1,789	501,534	30,295	1,633	27,562	24,349	1,525	7,309	6,404	662	152,309	11,304	34	156	2,733	87	1,502
$20,000 under $25,000	1,453	516,758	32,087	1,305	28,760	27,078	1,253	8,098	6,452	305	97,337	6,808	658	148	3,327	(2)	(2)
$25,000 under $50,000	2,374	1,433,938	78,772	2,242	73,857	65,581	2,072	22,316	9,941	847	352,795	29,206	2,100	132	4,915	67	2,383
$50,000 under $100,000	1,420	1,729,201	99,049	1,282	90,140	82,210	1,210	34,780	13,963	414	364,830	28,783	2,323	138	8,909	(2)	(2)
$100,000 under $250,000	919	2,481,755	142,248	890	137,792	123,546	830	57,266	21,144	224	608,266	34,454	33,589	29	4,456	1	135
$250,000 under $500,000	367	1,729,515	127,214	355	123,757	114,550	338	56,021	34,135	44	262,820	16,097	1,389	(2)	(2)	-	-
$500,000 under $1,000,000	245	1,901,252	173,225	245	173,225	160,997	236	80,562	47,653	36	643,838	24,812	1,311	-	-	-	-
$1,000,000 under $5,000,000	266	5,807,364	569,660	256	545,646	502,884	243	252,422	239,862	35	2,664,030	69,216	59,258	(2)	(2)	-	-
$5,000,000 under $10,000,000	57	3,468,274	413,139	57	413,139	391,722	56	192,401	191,688	7	787,908	53,888	8,518	-	-	-	-
$10,000,000 under $25,000,000	64	6,790,253	1,046,085	64	1,046,085	1,009,398	63	515,587	536,657								
$25,000,000 under $50,000,000	34	8,320,651	1,337,293	34	1,337,293	1,326,302	34	684,002	603,723	8	2,716,252	212,283	3,487	-	-	-	-
$50,000,000 under $100,000,000	14	6,235,470	925,782	14	925,782	914,163	14	471,901	523,473								
$100,000,000 or more	6	14,317,305	2,966,876	6	2,966,876	2,919,566	6	1,516,380	1,072,029								

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATION RETURNS

Table 4.—TOTAL COMPILED RECEIPTS, NET INCOME OR DEFICIT, INCOME SUBJECT TO TAX, INCOME TAX, AND DISTRIBUTIONS TO STOCKHOLDERS, BY SIZE OF NET INCOME OR DEFICIT, BY INDUSTRIAL DIVISION—Continued

Industrial division and size of net income or deficit	Total active corporation returns													Returns, Form 1120-S			
	With net income								Without net income				With net income		Without net income	
				Returns other than Form 1120-S												
	Number of returns	Total compiled receipts (Thousand dollars)	Net income (Thousand dollars)	Number of returns	Net income (Thousand dollars)	Income subject to tax (Thousand dollars)	Income tax: Number of returns	Income tax: Amount (Thousand dollars)	Distributions to stockholders other than in own stock (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Deficit (Thousand dollars)	Distributions to stockholders other than in own stock (Thousand dollars)	Number of returns	Net income (Thousand dollars)	Number of returns	Deficit (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
WHOLESALE AND RETAIL TRADE																	
Total	224,948	229,273,523	5,861,975	195,864	5,547,318	5,173,764	168,495	2,271,775	1,189,441	139,999	41,573,183	1,298,166	50,024	29,084	314,657	14,738	102,996
Under $5,000	104,588	25,759,335	158,040	90,285	130,318	97,883	70,231	25,265	24,481	87,186	12,495,514	118,230	14,693	14,303	27,722	9,648	17,145
$5,000 under $10,000	36,380	15,338,489	246,793	31,007	207,594	173,992	27,167	51,940	26,115	23,252	5,526,730	156,869	3,895	5,373	39,199	2,375	17,332
$10,000 under $15,000	21,132	12,434,008	252,774	18,089	215,470	194,057	16,878	57,598	34,398	10,820	3,372,995	127,285	1,826	3,043	37,304	1,282	15,687
$15,000 under $20,000	14,846	11,620,625	250,475	13,035	219,152	201,244	12,346	60,267	56,799	5,395	2,229,991	90,707	1,404	1,811	31,323	432	7,615
$20,000 under $25,000	13,538	12,545,623	297,385	12,274	269,146	253,654	11,783	75,566	31,585	3,007	1,897,066	65,795	648	1,264	28,239	278	6,223
$25,000 under $50,000	20,499	28,130,040	674,791	18,008	590,863	552,576	17,344	191,619	82,903	6,574	4,918,662	223,662	6,034	2,491	83,928	535	18,764
$50,000 under $100,000	8,060	20,610,759	548,827	7,380	504,336	473,147	7,101	204,254	74,959	2,478	3,626,237	168,250	2,585	680	44,491	145	9,513
$100,000 under $250,000	3,889	19,390,852	586,532	3,801	573,778	537,639	3,693	253,629	75,550	988	3,144,543	139,601	8,953	88	12,754	42	9,964
$250,000 under $500,000	1,129	12,933,619	389,126	1,099	380,180	358,288	1,080	177,301	50,584	180	1,395,453	63,580	2,203	(2)	(2)		
$500,000 under $1,000,000	463	11,756,367	323,492	462	322,741	305,985	455	152,881	56,283	65	1,428,656	46,763	1,541	1	751	1	753
$1,000,000 under $5,000,000	346	18,616,879	688,399	346	688,399	650,921	341	328,487	156,444	52	1,358,122	80,756	5,953	-	-	-	-
$5,000,000 under $10,000,000	36	9,278,230	255,303	36	255,303	244,071	35	120,582	53,454	2	179,214	16,668	289	-	-	-	-
$10,000,000 under $25,000,000	29	11,581,779	440,928	29	440,928	435,243	29	224,591	124,680								
$25,000,000 under $50,000,000	6	3,862,030	202,207	6	202,207	160,426	5	76,258	63,801								
$50,000,000 under $100,000,000	6	10,368,685	432,934	6	432,934	420,669	6	212,471	247,526	-	-	-	-	-	-	-	-
$100,000,000 or more	1	5,046,203	113,969	1	113,969	113,969	1	59,066	29,879								
FINANCE, INSURANCE, AND REAL ESTATE																	
Total	211,896	65,205,264	9,911,147	204,098	9,807,710	[1]8,874,657	177,656	[1]3,137,618	3,370,875	128,224	10,378,789	929,038	246,844	7,888	103,437	4,247	21,892
Under $5,000	108,679	2,616,422	155,022	104,193	147,211	139,052	84,471	31,746	71,877	99,451	5,290,691	91,008	102,577	4,486	7,811	3,209	4,159
$5,000 under $10,000	31,651	1,503,736	213,251	30,456	204,441	196,190	27,774	52,227	42,916	12,872	451,810	84,925	27,465	1,195	8,810	583	4,131
$10,000 under $15,000	18,316	1,289,110	217,218	17,631	208,897	205,929	16,425	54,387	35,653	4,948	305,617	58,342	14,213	685	8,321	197	2,387
$15,000 under $20,000	12,244	1,006,956	205,640	11,888	199,518	200,319	11,330	53,820	41,503	2,471	185,343	41,470	22,628	356	6,122	(2)	(2)
$20,000 under $25,000	9,471	998,147	208,757	9,329	205,527	206,259	9,012	56,306	34,586	1,902	162,792	41,764	11,379	142	3,230	68	1,572
$25,000 under $50,000	17,383	3,001,898	572,640	16,685	548,232	548,055	15,789	164,269	132,457	3,518	593,574	120,255	5,033	698	24,408	100	3,493
$50,000 under $100,000	7,161	2,662,876	492,425	6,945	476,840	493,805	6,505	165,207	113,206	1,822	704,407	125,611	7,473	216	15,585	56	5,272
$100,000 under $250,000	4,053	3,587,309	624,491	3,967	609,774	643,186	3,677	216,952	169,070	867	868,525	128,169	12,004	86	14,717	1	273
$250,000 under $500,000	1,327	2,959,297	462,547	1,314	458,970	550,110	1,230	160,626	124,833	232	575,534	81,702	24,360	(2)	(2)	-	-
$500,000 under $1,000,000	737	2,981,410	513,641	726	502,785	584,077	652	173,991	152,771	102	409,064	70,370	4,770	(2)	(2)		
$1,000,000 under $5,000,000	704	9,098,277	1,474,841	704	1,474,841	1,674,749	594	467,234	536,448	37	668,750	73,318	14,856	-	-	-	-
$5,000,000 under $10,000,000	146	6,010,133	1,029,586	146	1,029,586	948,297	115	331,181	398,762	2	162,682	12,104	86	-	-	-	-
$10,000,000 under $25,000,000	70	7,193,840	1,133,677	70	1,133,677	638,521	48	303,625	452,237								
$25,000,000 under $50,000,000	22	4,710,744	762,177	22	762,177	564,720	17	268,610	317,349								
$50,000,000 under $100,000,000	15	7,330,220	980,271	15	980,271	619,255	11	307,763	415,970	-	-	-	-	-	-	-	-
$100,000,000 or more	7	8,254,889	864,963	7	864,963	652,524	6	328,388	331,237								
SERVICES																	
Total	72,985	19,701,290	1,471,242	64,403	1,374,672	1,254,140	52,364	524,802	217,740	64,970	6,219,049	581,316	15,305	8,582	96,570	6,372	63,018
Under $5,000	40,791	3,288,008	54,412	36,097	46,510	32,993	26,866	8,342	6,000	45,772	2,131,726	54,537	3,418	4,694	7,902	4,199	7,193
$5,000 under $10,000	10,893	1,674,883	73,468	9,323	62,138	49,554	7,797	14,905	6,966	8,158	614,686	55,089	238	1,570	11,330	890	6,325
$10,000 under $15,000	5,811	1,186,484	69,282	5,016	59,488	52,321	4,559	15,569	6,738	3,661	447,380	43,178	3,475	795	9,794	417	4,984
$15,000 under $20,000	3,789	962,680	64,636	3,485	59,277	53,690	3,200	16,090	5,773	2,043	293,434	34,443	235	304	5,359	258	4,439
$20,000 under $25,000	3,293	973,572	72,878	2,950	65,119	60,097	2,802	17,830	9,800	900	157,442	19,755	1,489	343	7,759	115	2,535
$25,000 under $50,000	5,133	2,364,886	168,061	4,554	147,621	134,894	4,348	46,046	23,485	2,405	679,221	82,145	1,282	579	20,440	293	9,987
$50,000 under $100,000	1,731	1,628,460	115,953	1,536	103,736	93,597	1,430	39,356	20,079	1,305	493,394	89,404	885	195	12,217	103	7,572
$100,000 under $250,000	1,007	1,806,374	154,951	927	143,627	119,602	862	55,333	25,403	543	554,280	79,148	1,479	80	11,324	96	19,127
$250,000 under $500,000	273	1,153,178	98,635	262	94,657	88,129	252	41,394	15,172	131	242,415	46,548	487	(2)	(2)		
$500,000 under $1,000,000	125	880,587	86,830	114	80,363	76,215	112	36,944	13,800	29	133,555	19,807	1,987	(2)	(2)	1	856
$1,000,000 under $5,000,000	115	2,202,632	223,594	115	223,594	211,908	112	105,822	42,307	21	265,945	38,090	114	-	-	-	-
$5,000,000 under $10,000,000	15	536,138	101,967	15	101,967	92,578	15	42,314	21,302	2	205,571	19,172	216	-	-	-	-
$10,000,000 under $25,000,000	7	764,533	97,066	7	97,066	95,796	7	46,953	18,957								
$25,000,000 under $50,000,000	1	153,640	34,394	1	34,394	37,651	1	9,413	1,958								
$50,000,000 under $100,000,000	1	125,235	55,115	1	55,115	55,115	1	28,491	-	-	-	-	-	-	-	-	-
$100,000,000 or more	-	-	-	-	-	-	-	-	-								

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 4.—TOTAL COMPILED RECEIPTS, NET INCOME OR DEFICIT, INCOME SUBJECT TO TAX, INCOME TAX, AND DISTRIBUTIONS TO STOCKHOLDERS, BY SIZE OF NET INCOME OR DEFICIT, BY INDUSTRIAL DIVISION—Continued

Industrial division and size of net income or deficit	Total active corporation returns													Returns, Form 1120-S			
	With net income									Without net income				With net income		Without net income	
				Returns other than Form 1120-S													
							Income tax										
	Number of returns	Total compiled receipts (Thousand dollars)	Net income (Thousand dollars)	Number of returns	Net income (Thousand dollars)	Income subject to tax (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Distributions to stockholders other than in own stock (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Deficit (Thousand dollars)	Distributions to stockholders other than in own stock (Thousand dollars)	Number of returns	Net income (Thousand dollars)	Number of returns	Deficit (Thousand dollars)
NATURE OF BUSINESS NOT ALLOCABLE	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Total	1,101	49,132	6,934	1,011	6,120	4,454	711	1,311	565	6,964	33,012	10,889	7,554	90	814	289	869
Under $5,000	736	14,763	857	669	741	456	452	154	242	6,351	10,451	2,455	2,261	67	116	247	198
$5,000 under $10,000	203	22,785	1,757	191	1,632	1,229	134	353	213	324	5,596	2,276	-	(2)	(2)	38	447
$10,000 under $15,000										192	1,399	2,484	5,268	(2)	(2)		
$15,000 under $20,000														-	-		
$20,000 under $25,000	162	11,584	4,320	151	3,747	2,769	125	804	110	95	13,678	2,802	-	(2)	(2)	-	-
$25,000 under $50,000														-	-	(2)	(2)
$50,000 under $100,000				-	-	-	-	-	-					(2)	(2)	-	-
$100,000 under $250,000	-	-	-	-	-	-	-	-	-	1	609	117	-	-	-	1	117
$250,000 under $500,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-	1	1,279	755	25	-	-	-	-
$1,000,000 under $5,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000,000 under $10,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000,000 under $25,000,000	-	-	-	-	-	-	-	-	-								
$25,000,000 under $50,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$50,000,000 under $100,000,000	-	-	-	-	-	-	-	-	-								
$100,000,000 or more	-	-	-	-	-	-	-	-	-								

[1]Amounts reported on 245 returns without net income are included in the totals but not in the detail. Income subject to tax on these returns was $9,609,000 and income tax was $1,286,000. Tax on returns without net income occurs because of special provisions of the Internal Revenue Code applicable to life and certain mutual insurance businesses. Other items for these returns were includible in columns (10) through (13).

[2]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 5.—SELECTED INCOME AND BALANCE SHEET ITEMS, BY SIZE OF BUSINESS RECEIPTS, BY MAJOR INDUSTRIAL GROUP

Industrial group and size of business receipts	Number of returns	Business receipts (Thousand dollars)	Total compiled receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Returns other than Form 1120-S: Net income (less deficit) (Thousand dollars)	Returns other than Form 1120-S: Income subject to tax (Thousand dollars)	Returns other than Form 1120-S: Income tax (Thousand dollars)	Distributions to stockholders other than in own stock (Thousand dollars)	Current assets (Thousand dollars)	Gross capital assets: Depreciable assets (Thousand dollars)	Gross capital assets: Other (Thousand dollars)	Total assets (Thousand dollars)	Current liabilities (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
ALL INDUSTRIAL GROUPS[1]															
Total	1,190,286	823,943,265	873,177,644	586,557,225	23,687,786	45,893,900	45,329,453	47,937,691	22,188,057	18,037,780	614,747,307	452,631,856	37,781,713	1,289,516,071	513,599,664
Under $10,000	160,292	480,638	770,960	129,580	118,609	[2]180,401	[2]161,275	106,028	20,005	123,328	2,201,780	2,692,194	1,639,773	7,849,415	1,924,696
$10,000 under $25,000	134,928	1,742,326	2,351,045	542,692	263,474	4,146	16,808	272,610	69,198	83,953	2,990,541	5,153,371	1,924,997	10,574,240	2,412,697
$25,000 under $50,000	142,851	4,415,322	5,338,194	1,782,437	419,605	199,947	193,310	475,074	129,580	97,985	5,358,862	7,545,050	2,077,692	15,661,140	4,452,551
$50,000 under $100,000	163,244	10,550,533	12,027,687	5,286,880	645,301	336,419	293,660	710,442	195,087	146,043	11,821,383	10,183,987	2,190,449	24,894,347	9,755,674
$100,000 under $200,000	165,102	22,015,614	24,068,628	13,076,386	883,912	653,056	551,771	996,871	306,568	303,772	23,202,925	12,814,502	2,146,235	39,626,518	19,836,664
$200,000 under $500,000	171,813	52,100,052	55,531,747	35,080,856	1,480,453	1,423,798	1,227,993	1,881,239	614,065	406,578	45,651,808	19,374,217	2,524,018	73,838,797	42,100,734
$500,000 under $1,000,000	84,451	57,072,298	60,207,212	42,031,323	1,218,775	1,463,184	1,346,440	1,866,434	664,653	381,062	41,934,324	15,197,825	1,817,968	70,093,481	42,885,113
$1,000,000 under $5,000,000	79,094	152,443,532	160,386,220	117,456,233	2,649,046	4,907,687	4,761,635	5,576,967	2,309,110	1,207,951	100,955,343	39,623,763	3,794,935	181,276,932	104,989,066
$5,000,000 under $10,000,000	8,719	57,062,678	60,489,537	43,908,623	1,080,654	2,500,087	2,484,700	3,085,872	1,161,515	660,950	42,922,409	16,685,849	1,986,158	79,999,038	44,178,261
$10,000,000 under $50,000,000	5,917	111,801,971	119,284,568	82,478,690	2,605,612	6,855,221	6,853,230	6,363,537	3,171,780	2,178,021	113,486,876	46,939,222	3,433,793	201,314,246	103,560,478
$50,000,000 under $100,000,000	740	49,107,121	51,935,462	34,404,643	1,486,118	3,515,001	3,515,001	3,248,006	1,649,538	1,421,398	33,657,325	32,184,291	1,670,116	83,808,004	25,800,946
$100,000,000 under $250,000,000	450	67,269,007	71,477,530	46,250,123	2,376,821	5,708,718	5,708,718	5,440,915	2,736,302	2,366,023	67,065,223	55,855,939	1,900,696	130,943,460	46,306,303
$250,000,000 under $500,000,000	166	56,618,001	59,805,634	39,137,406	2,218,048	3,939,101	3,939,101	3,940,073	1,984,659	1,874,645	46,795,142	47,865,366	1,521,036	104,467,371	27,470,419
$500,000,000 under $1,000,000,000	79	52,289,134	54,137,703	35,994,515	2,008,275	3,837,829	3,837,829	3,712,484	1,901,941	1,912,418	28,071,974	47,636,290	2,329,317	76,406,445	18,713,892
$1,000,000,000 or more	56	128,975,038	135,095,213	88,996,207	4,171,309	11,001,180	11,001,180	10,212,798	5,257,397	4,815,948	47,394,691	91,402,803	5,817,564	183,969,095	17,940,857
Business receipts not reported	72,384	-	270,304	631	61,774	[2]271,073	[2]240,648	48,341	16,659	57,705	1,236,701	1,477,187	1,006,966	4,793,542	1,271,313
AGRICULTURE, FORESTRY, AND FISHERIES															
Total	18,981	5,077,402	5,339,546	3,698,201	209,562	110,151	98,459	184,115	70,639	51,679	1,594,885	2,809,846	947,665	4,691,334	1,180,063
Under $10,000	2,071	8,879	14,733	6,597	3,301	[2]7,487	[2]4,240	742	222	923	31,804	49,699	54,405	142,948	43,445
$10,000 under $25,000	2,281	37,471	47,620	21,213	6,785	[2]7,075	[2]2,467	3,099	841	525	46,710	96,380	84,929	226,242	42,943
$25,000 under $50,000	2,838	102,386	118,061	54,449	12,504	[2]2,483	[2]974	7,255	2,144	1,252	77,193	158,820	87,915	302,542	63,228
$50,000 under $100,000	3,158	228,934	251,388	123,310	18,814	5,647	1,484	9,066	2,674	2,683	121,416	241,836	102,674	413,595	100,378
$100,000 under $200,000	3,207	452,742	492,470	257,618	30,442	20,441	14,830	25,462	7,862	7,948	174,177	401,955	147,456	626,571	123,456
$200,000 under $500,000	2,418	751,658	786,861	512,124	33,035	28,484	24,639	30,311	11,157	6,505	246,921	414,496	154,222	698,754	195,086
$500,000 under $1,000,000	1,066	754,983	776,350	567,941	23,358	12,477	6,650	16,959	6,050	4,536	176,421	262,399	89,226	440,769	132,690
$1,000,000 under $5,000,000	851	1,579,101	1,625,746	1,298,872	41,712	17,338	14,439	38,475	16,101	8,105	397,224	487,404	114,862	919,129	319,399
$5,000,000 under $10,000,000	62	422,844	428,554	365,529	6,648	6,115	5,969	10,844	5,299	626	95,621	101,578	35,416	201,674	60,511
$10,000,000 under $50,000,000	19	322,999	355,591	252,324	9,348	19,248	19,248	20,964	10,741	12,778	102,582	110,286	32,539	244,790	56,244
$50,000,000 under $100,000,000	1	74,509	75,431	62,083	1,850	7,144	7,144	7,113	3,639	1,233	15,317	21,879	6,988	52,415	7,259
$100,000,000 under $250,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$250,000,000 under $500,000,000	1	340,896	352,661	176,083	21,209	6,059	6,059	5,547	1,336	4,341	93,202	443,623	-	335,630	19,041
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	1,008	-	14,080	58	556	4,243	5,678	8,278	2,573	224	16,297	19,491	37,033	86,275	16,383
TOTAL MINING															
Total	13,731	11,615,577	12,257,972	6,933,073	760,119	862,437	866,055	1,076,086	533,795	897,900	5,725,283	13,691,875	4,071,432	17,943,960	2,972,806
Under $10,000	1,837	7,492	17,472	5,875	3,399	[2]7,920	[2]6,582	1,018	278	482	23,986	61,927	49,911	132,471	34,204
$10,000 under $25,000	1,087	18,318	22,770	14,866	3,401	[2]13,055	[2]12,826	725	244	635	29,480	70,584	58,625	122,136	43,627
$25,000 under $50,000	1,216	44,240	52,140	23,778	5,945	[2]4,400	[2]4,302	2,078	568	3,651	44,110	83,750	50,785	147,763	33,375
$50,000 under $100,000	1,306	96,318	105,502	49,779	9,509	[2]3,265	[2]3,914	3,759	1,137	1,477	69,544	113,331	68,386	203,690	48,800
$100,000 under $200,000	1,655	246,658	266,626	141,326	24,603	506	[2]505	9,882	3,376	5,315	110,462	267,135	86,178	332,047	100,161
$200,000 under $500,000	2,139	667,388	705,381	409,664	60,493	9,035	8,158	27,677	9,909	13,494	283,266	674,797	212,051	840,438	218,765
$500,000 under $1,000,000	1,070	729,551	768,540	499,453	52,986	5,226	95	17,944	7,103	12,796	275,241	648,698	174,210	834,803	272,094
$1,000,000 under $5,000,000	1,003	2,030,700	2,243,944	1,359,311	158,772	83,413	80,696	99,122	46,722	65,055	863,720	2,009,900	666,691	2,499,113	495,407
$5,000,000 under $10,000,000	111	752,479	788,789	454,629	55,210	36,832	36,832	43,978	22,124	26,605	375,034	816,482	390,380	1,295,129	191,505
$10,000,000 under $50,000,000	95	1,854,545	1,950,273	1,103,036	119,632	162,835	162,835	132,689	66,283	99,480	979,338	2,118,094	853,807	2,996,348	324,177
$50,000,000 under $100,000,000	15	1,081,886	1,125,654	543,999	76,013	71,368	71,368	99,846	50,724	67,458	768,139	2,029,735	194,126	2,503,480	336,399
$100,000,000 under $250,000,000	14	2,016,171	2,088,720	1,299,757	104,741	159,858	159,858	135,912	65,423	107,105	1,000,829	2,420,192	542,244	3,180,937	402,609
$250,000,000 under $500,000,000	2	587,170	617,975	364,910	20,368	88,773	88,773	66,056	34,133	83,389	336,229	515,602	204,112	963,095	76,200
$500,000,000 under $1,000,000,000	2	1,482,661	1,491,789	662,677	56,830	435,493	435,493	434,606	225,556	409,499	484,197	1,371,030	398,580	1,194,184	279,683
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	2,179	-	12,397	13	8,217	[2]162,262	[2]149,924	794	215	1,459	81,708	490,618	121,346	698,326	115,800

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 5.—SELECTED INCOME AND BALANCE SHEET ITEMS, BY SIZE OF BUSINESS RECEIPTS, BY MAJOR INDUSTRIAL GROUP—Continued

Industrial group and size of business receipts	Number of returns	Business receipts (Thousand dollars)	Total compiled receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Returns other than Form 1120-S: Net income (less deficit) (Thousand dollars)	Returns other than Form 1120-S: Income subject to tax (Thousand dollars)	Returns other than Form 1120-S: Income tax (Thousand dollars)	Distributions to stockholders other than in own stock (Thousand dollars)	Current assets (Thousand dollars)	Gross capital assets: Depreciable assets (Thousand dollars)	Gross capital assets: Other (Thousand dollars)	Total assets (Thousand dollars)	Current liabilities (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
MINING: METAL MINING															
Total	866	2,004,867	2,102,308	1,111,614	108,849	219,487	217,882	247,454	126,944	185,610	1,325,626	2,998,374	818,748	4,246,554	481,894
Under $10,000	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
$10,000 under $25,000	116	2,336	2,660	2,988	806	[2]4,796	[2]4,735	-	-	-	5,373	13,938	22,709	39,407	6,874
$25,000 under $50,000	1	94	95	58	8	[2]4	[2]4	-	-	-	21	102	1,479	1,519	32
$50,000 under $100,000	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
$100,000 under $200,000	62	39,645	40,819	29,646	2,414	1,041	[2]948	759	334	2,363	20,981	40,725	23,774	55,756	11,412
$200,000 under $500,000	68	169,306	181,402	104,785	9,820	14,924	14,924	11,036	5,338	11,677	89,470	173,280	90,865	252,695	33,611
$500,000 under $1,000,000	19	125,550	127,103	75,159	8,072	10,620	10,620	7,730	3,962	8,030	52,743	131,720	34,005	148,038	23,239
$1,000,000 under $5,000,000	16	332,040	348,445	181,425	15,921	63,719	63,719	45,238	23,434	33,244	211,971	356,824	170,317	596,767	61,667
$5,000,000 under $10,000,000	8	622,076	650,068	357,888	36,653	106,138	106,138	52,076	26,127	31,286	423,932	1,093,115	126,598	1,429,696	133,078
$10,000,000 under $50,000,000	3	427,567	436,838	222,384	17,439	86,842	86,842	72,238	37,405	42,545	244,255	420,952	197,795	572,491	109,640
$50,000,000 under $100,000,000	1	282,033	309,305	134,131	10,381	79,382	79,382	58,358	30,341	55,265	224,800	297,453	79,263	606,212	38,013
$100,000,000 under $250,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$250,000,000 under $500,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	426	-	44	8	6,234	[2]136,643	[2]136,396	-	-	1,200	47,147	446,308	52,820	509,929	60,885
MINING: BITUMINOUS COAL AND LIGNITE MINING															
Total	1,883	1,978,209	2,053,660	1,399,931	121,560	57,033	55,186	62,933	25,521	51,834	773,232	1,916,912	426,707	2,342,247	348,186
Under $10,000	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
$10,000 under $25,000	118	3,714	4,888	2,066	280	34	[2]199	203	58	500	2,348	2,869	681	8,190	741
$25,000 under $50,000	223	15,923	16,398	9,967	1,365	[2]104	[2]115	51	(4)	168	2,756	10,223	1,814	11,411	5,054
$50,000 under $100,000	237	32,775	33,657	19,687	2,065	351	352	122	31	196	4,474	20,225	4,832	21,186	16,169
$100,000 under $200,000	439	137,940	143,673	98,757	11,064	[2]1,712	[2]1,705	2,950	774	887	37,021	113,487	27,837	128,861	37,177
$200,000 under $500,000	265	187,870	189,935	150,349	8,179	[2]3,485	[2]4,616	2,201	843	1,651	33,048	100,729	7,218	92,166	33,141
$500,000 under $1,000,000	174	315,793	324,705	222,818	18,695	8,197	7,688	8,651	3,877	3,593	105,467	245,905	57,838	293,196	46,929
$1,000,000 under $5,000,000	26	180,202	186,777	116,360	13,146	4,634	4,634	5,102	2,513	4,357	78,651	211,396	74,676	259,710	30,377
$5,000,000 under $10,000,000	23	449,785	465,365	324,955	28,794	11,604	11,604	12,600	6,196	10,461	212,462	482,178	108,575	567,568	58,236
$10,000,000 under $50,000,000	1	66,769	67,417	36,375	5,755	782	782	777	344	3,239	18,732	85,021	13,188	68,194	8,170
$50,000,000 under $100,000,000	4	586,856	619,080	418,457	31,828	39,828	39,828	30,189	10,865	26,490	267,874	630,364	123,677	865,207	105,355
$100,000,000 under $250,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$250,000,000 under $500,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	275	-	825	-	244	[2]366	[2]366	87	20	194	8,956	12,141	3,548	22,434	6,157
MINING: CRUDE PETROLEUM AND NATURAL GAS															
Total	7,161	5,595,875	5,982,256	3,138,485	384,364	604,585	614,470	664,229	336,040	595,985	2,662,956	6,773,148	2,460,887	8,675,746	1,623,491
Under $10,000	1,340	5,456	14,490	4,239	1,944	[2]1,486	[2]265	858	241	384	15,652	29,827	20,957	74,582	26,491
$10,000 under $25,000	738	12,805	16,182	10,923	1,933	[2]8,197	[2]8,071	680	243	480	23,379	41,391	42,581	76,971	30,095
$25,000 under $50,000	763	26,863	32,160	14,414	3,129	[2]1,594	[2]1,371	1,276	361	3,038	28,501	52,863	27,235	85,735	17,718
$50,000 under $100,000	671	49,850	58,069	24,567	5,460	[2]1,890	[2]2,537	2,528	810	1,149	50,550	71,713	58,014	148,025	32,613
$100,000 under $200,000	785	117,900	132,339	64,480	12,694	[2]2,304	[2]2,670	5,358	1,930	4,218	59,176	149,415	56,985	194,231	58,279
$200,000 under $500,000	980	297,820	324,841	174,337	25,794	6,954	6,551	14,634	5,200	8,511	151,318	312,305	155,950	453,924	108,402
$500,000 under $1,000,000	348	244,232	270,590	159,369	23,787	[2]683	[2]861	4,884	1,949	5,833	127,800	293,322	117,193	458,987	169,107
$1,000,000 under $5,000,000	429	875,810	1,047,892	586,411	85,826	31,533	29,425	46,118	21,918	39,539	415,561	993,136	447,375	1,309,733	288,459
$5,000,000 under $10,000,000	40	271,834	295,315	142,530	23,770	14,286	14,286	24,278	12,237	11,889	164,686	343,253	258,324	719,279	106,073
$10,000,000 under $50,000,000	37	723,051	762,670	397,259	54,542	42,687	42,687	42,918	21,584	33,833	364,314	983,684	493,734	1,284,772	150,493
$50,000,000 under $100,000,000	4	289,176	299,259	102,777	24,136	54,441	54,441	44,670	23,004	13,865	200,249	659,809	3,950	596,129	96,953
$100,000,000 under $250,000,000	6	893,280	917,118	563,723	53,266	47,551	47,551	33,485	17,153	35,595	446,069	1,231,274	220,680	1,627,918	176,100
$250,000,000 under $500,000,000	1	305,137	308,670	230,779	9,987	9,391	9,391	7,698	3,792	28,124	111,429	218,149	124,849	356,883	38,187
$500,000,000 under $1,000,000,000	2	1,482,661	1,491,789	662,677	56,830	435,493	435,493	434,606	225,556	409,499	484,197	1,371,030	398,580	1,194,184	279,683
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	1,017	-	10,872	-	1,266	[2]21,597	[2]9,580	238	62	28	20,075	21,977	34,480	94,393	44,838

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 5.—SELECTED INCOME AND BALANCE SHEET ITEMS, BY SIZE OF BUSINESS RECEIPTS, BY MAJOR INDUSTRIAL GROUP—Continued

Industrial group and size of business receipts	Number of returns	Business receipts (Thousand dollars)	Total compiled receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Returns other than Form 1120-S: Net income (less deficit) (Thousand dollars)	Returns other than Form 1120-S: Income subject to tax (Thousand dollars)	Returns other than Form 1120-S: Income tax (Thousand dollars)	Distributions to stockholders other than in own stock (Thousand dollars)	Current assets (Thousand dollars)	Gross capital assets: Depreciable assets (Thousand dollars)	Gross capital assets: Other (Thousand dollars)	Total assets (Thousand dollars)	Current liabilities (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
MINING: MINING AND QUARRYING OF NON-METALLIC MINERALS, AND ANTHRACITE MINING															
Total	3,821	2,036,626	2,119,748	1,283,043	145,346	[2]18,668	[2]21,483	101,470	45,290	64,471	963,469	2,003,441	365,090	2,679,413	519,235
Under $10,000	276	1,195	1,465	914	740	[2]2,332	[2]2,320	150	37	-	3,578	8,434	13,774	27,028	4,774
$10,000 under $25,000	231	3,735	4,741	2,083	620	[2]973	[2]872	45	1	155	3,517	14,407	4,051	19,073	7,257
$25,000 under $50,000	337	13,105	14,279	6,170	2,578	[2]1,929	[2]1,880	599	149	113	10,472	28,866	12,153	40,523	14,317
$50,000 under $100,000	411	30,451	30,940	15,187	2,676	[2]1,267	[2]1,258	1,180	327	160	16,217	31,293	7,079	42,735	11,101
$100,000 under $200,000	610	92,022	95,678	54,599	9,313	2,823	2,177	4,393	1,412	901	45,192	94,830	17,595	109,323	24,529
$200,000 under $500,000	707	227,673	232,864	132,997	23,122	4,904	4,423	10,090	3,934	4,096	92,264	240,314	23,880	245,836	69,541
$500,000 under $1,000,000	408	261,759	271,199	163,662	19,119	7,242	5,409	10,103	3,978	2,949	96,075	222,613	30,409	239,711	62,079
$1,000,000 under $5,000,000	332	669,791	689,945	445,297	44,431	28,759	28,659	33,317	15,589	10,246	253,222	597,579	70,613	643,489	126,408
$5,000,000 under $10,000,000	26	174,893	179,594	120,580	10,222	7,292	7,292	6,868	3,412	2,329	78,954	130,113	23,375	168,102	31,816
$10,000,000 under $50,000,000	19	349,669	373,793	199,397	20,375	44,825	44,825	31,933	15,069	21,942	190,591	295,408	81,181	547,241	53,781
$50,000,000 under $100,000,000	2	103,865	108,910	46,959	9,469	[2]89,993	[2]89,993	2,323	1,249	19,068	125,226	191,790	50,390	409,461	98,198
$100,000,000 under $250,000,000	1	108,468	115,684	95,193	2,208	[2]14,363	[2]14,363	-	-	2,475	42,631	137,602	92	115,321	11,514
$250,000,000 under $500,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	461	-	656	5	473	[2]3,656	[2]3,582	469	133	37	5,530	10,192	30,498	71,570	3,920
CONSTRUCTION															
Total	83,791	36,742,702	37,412,748	30,862,895	661,710	509,159	466,704	797,819	328,508	139,969	11,803,241	6,098,382	554,740	17,745,002	8,000,436
Under $10,000	3,591	16,336	21,428	10,907	2,184	[2]5,938	[2]5,412	864	210	26,528	64,994	27,779	12,029	119,937	55,990
$10,000 under $25,000	6,070	101,586	113,997	68,634	7,760	[2]8,601	[2]8,223	3,768	1,084	2,392	116,174	72,873	7,750	205,557	93,056
$25,000 under $50,000	8,223	302,222	314,752	205,164	10,972	[2]9,093	[2]8,457	7,114	2,078	1,617	162,289	99,544	14,555	288,103	125,745
$50,000 under $100,000	12,111	878,686	897,531	619,277	27,495	[2]10,672	[2]12,383	16,203	4,627	1,046	375,065	211,470	24,277	598,076	245,726
$100,000 under $200,000	15,349	2,210,971	2,239,253	1,667,449	48,236	3,959	[2]2,261	36,830	11,095	4,184	655,183	402,184	50,122	1,054,492	496,059
$200,000 under $500,000	16,990	5,449,873	5,517,535	4,253,170	106,019	67,258	47,929	104,283	34,255	10,043	1,697,353	918,430	90,680	2,509,345	1,127,495
$500,000 under $1,000,000	8,408	5,846,724	5,924,031	4,796,999	106,528	77,976	71,300	120,350	43,995	12,931	1,747,763	915,411	60,549	2,502,848	1,151,950
$1,000,000 under $5,000,000	6,476	12,268,114	12,442,635	10,554,521	199,667	185,716	176,322	254,336	111,231	24,664	3,652,462	1,869,326	118,371	5,291,278	2,409,293
$5,000,000 under $10,000,000	448	3,015,698	3,066,578	2,700,876	46,041	37,569	37,126	63,579	30,312	4,903	931,610	458,193	27,305	1,274,230	654,909
$10,000,000 under $50,000,000	244	4,377,466	4,492,168	3,940,733	72,692	110,966	110,391	118,454	56,025	27,669	1,462,014	759,353	113,425	2,327,865	1,054,669
$50,000,000 under $100,000,000	23	1,558,612	1,634,769	1,389,256	22,710	48,012	48,012	51,880	24,409	19,124	534,985	246,945	7,919	902,867	327,629
$100,000,000 under $250,000,000	4	432,213	439,610	390,628	7,367	10,581	10,581	8,337	3,925	386	141,668	74,740	748	262,584	71,368
$250,000,000 under $500,000,000	1	284,201	287,205	265,219	1,219	7,060	7,060	7,060	3,531	952	45,531	9,537	397	52,638	28,135
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	5,853	-	21,256	62	2,820	[2]5,634	[2]5,281	4,761	1,731	3,530	216,150	32,597	26,613	355,182	158,412
TOTAL MANUFACTURING															
Total	173,558	369,911,448	377,580,234	263,691,327	10,503,230	22,493,578	22,357,344	22,851,140	11,403,317	8,409,428	139,619,704	178,245,619	13,377,981	275,963,520	55,517,405
Under $10,000	8,246	33,426	41,386	25,705	4,355	[2]28,760	[2]27,486	1,209	323	2,867	73,677	88,387	9,722	173,569	56,735
$10,000 under $25,000	8,609	144,600	162,400	96,145	9,102	[2]40,390	[2]36,260	4,375	1,277	608	93,699	124,595	12,415	227,227	88,371
$25,000 under $50,000	13,756	505,389	530,519	318,374	24,032	[2]38,987	[2]36,503	14,000	4,036	5,775	210,945	288,005	20,535	448,542	163,862
$50,000 under $100,000	20,273	1,476,665	1,505,604	966,162	51,263	[2]49,848	[2]50,361	30,597	9,053	6,826	513,001	598,337	38,894	969,917	340,330
$100,000 under $200,000	27,145	3,897,050	3,962,561	2,612,859	114,725	13,257	3,484	93,233	28,565	19,558	1,288,723	1,406,838	66,587	2,322,879	740,797
$200,000 under $500,000	36,203	11,736,863	11,899,057	8,245,991	289,104	177,413	129,495	329,375	112,718	63,252	3,603,752	3,476,648	161,711	6,054,440	1,990,495
$500,000 under $1,000,000	20,931	14,815,543	14,990,187	10,826,827	311,402	366,523	331,444	482,445	193,169	66,645	4,625,742	3,774,120	216,988	7,321,316	2,395,731
$1,000,000 under $5,000,000	25,244	52,590,771	53,309,855	39,341,125	993,559	1,876,797	1,821,718	2,149,977	1,008,440	322,785	16,708,048	13,338,476	689,042	26,401,264	7,894,081
$5,000,000 under $10,000,000	3,486	23,893,976	24,272,309	17,807,825	482,010	1,103,891	1,097,979	1,196,866	589,205	192,674	8,263,113	7,149,184	439,834	13,886,921	3,390,285
$10,000,000 under $50,000,000	2,661	53,892,890	54,690,187	39,004,936	1,300,666	3,143,606	3,143,455	3,305,843	1,676,932	773,493	20,587,872	20,440,719	1,250,602	36,857,710	7,329,239
$50,000,000 under $100,000,000	358	24,771,053	25,173,825	17,102,660	744,099	1,680,703	1,680,703	1,715,442	874,813	526,598	10,564,303	12,758,063	1,122,478	20,502,551	3,477,675
$100,000,000 under $250,000,000	225	35,291,278	36,190,071	24,457,795	1,032,333	2,700,373	2,700,373	2,706,241	1,377,251	1,000,944	15,182,156	17,658,638	758,312	28,991,716	5,310,269
$250,000,000 under $500,000,000	85	30,233,373	30,874,045	21,302,236	904,671	1,988,142	1,988,142	1,960,779	987,296	830,167	11,641,853	15,373,373	1,077,088	24,348,206	4,501,432
$500,000,000 under $1,000,000,000	45	31,029,653	31,574,095	21,531,131	1,211,663	2,107,621	2,107,621	2,039,025	1,039,626	922,413	11,959,743	23,689,711	1,850,374	27,790,751	3,820,556
$1,000,000,000 or more	37	85,598,918	88,387,613	60,051,190	3,027,322	7,518,002	7,518,002	6,817,123	3,498,689	3,669,883	34,214,174	57,972,891	5,643,835	79,378,963	13,920,883
Business receipts not reported	6,254	-	16,520	366	2,924	[2]24,765	[2]14,462	4,610	1,924	4,940	88,903	107,634	19,564	287,548	96,664

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 5.—SELECTED INCOME AND BALANCE SHEET ITEMS, BY SIZE OF BUSINESS RECEIPTS, BY MAJOR INDUSTRIAL GROUP—Continued

Industrial group and size of business receipts	Number of returns	Business receipts (Thousand dollars)	Total compiled receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Returns other than Form 1120-S: Net income (less deficit) (Thousand dollars)	Returns other than Form 1120-S: Income subject to tax (Thousand dollars)	Returns other than Form 1120-S: Income tax (Thousand dollars)	Distributions to stockholders other than in own stock (Thousand dollars)	Current assets (Thousand dollars)	Gross capital assets: Depreciable assets (Thousand dollars)	Gross capital assets: Other (Thousand dollars)	Total assets (Thousand dollars)	Current liabilities (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
MANUFACTURING: BEVERAGE INDUSTRIES															
Total	3,566	8,925,482	9,037,810	5,028,244	230,518	507,594	496,679	497,752	250,526	149,187	3,094,167	3,472,392	151,396	5,918,205	1,183,737
Under $10,000	152	1,708	1,763	1,051	118	[2]160	[2]160	343	104	-	2,128	9,551	129	4,094	4,612
$10,000 under $25,000															
$25,000 under $50,000	203	7,248	7,629	4,485	296	[2]395	[2]213	21	(4)	-	5,555	5,469	100	11,487	5,659
$50,000 under $100,000	402	30,209	31,643	18,173	1,178	185	163	855	248	909	10,269	13,208	636	21,294	7,415
$100,000 under $200,000	708	106,398	109,904	60,198	5,059	2,680	2,498	2,878	862	716	41,117	60,277	2,579	97,060	24,754
$200,000 under $500,000	926	298,733	303,545	166,640	15,989	7,795	6,469	10,453	3,754	2,194	74,406	182,928	4,158	190,070	47,492
$500,000 under $1,000,000	456	314,141	319,547	176,368	17,155	14,761	12,166	13,820	5,578	3,197	85,004	183,163	4,404	201,774	44,096
$1,000,000 under $5,000,000	513	1,012,972	1,031,992	546,196	38,449	63,019	56,108	59,332	28,331	16,303	321,257	478,321	20,523	638,067	166,007
$5,000,000 under $10,000,000	73	502,934	511,111	255,257	16,517	23,716	23,655	25,552	12,822	4,273	155,169	223,033	13,081	307,855	86,127
$10,000,000 under $50,000,000	64	1,334,965	1,350,740	635,536	33,780	81,375	81,375	81,282	41,723	19,290	404,498	505,147	20,611	791,394	152,435
$50,000,000 under $100,000,000	18	1,276,917	1,289,795	639,359	15,596	100,848	100,848	98,901	51,312	24,074	539,481	282,363	6,508	791,570	162,815
$100,000,000 under $250,000,000	14	2,048,562	2,060,952	1,069,802	43,333	78,023	78,023	75,154	38,891	18,706	686,479	748,498	24,763	1,269,335	300,100
$250,000,000 under $500,000,000	4	1,345,009	1,371,684	926,510	22,149	120,679	120,679	114,144	59,111	43,839	440,662	418,278	47,596	969,940	139,153
$500,000,000 under $1,000,000,000	1	645,686	647,341	528,669	20,897	15,006	15,006	14,910	7,748	15,653	325,787	362,126	6,265	617,699	43,020
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	(3)	-	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
MANUFACTURING: FOOD AND KINDRED PRODUCTS															
Total	15,315	53,393,579	53,859,761	42,563,480	790,204	1,777,402	1,760,414	1,861,379	922,637	503,655	10,746,817	12,116,674	452,224	19,602,532	4,858,935
Under $10,000	240	1,114	1,414	770	217	[2]485	[2]374	3	1	5	2,378	3,072	998	7,546	2,888
$10,000 under $25,000	378	7,103	7,615	4,631	548	[2]2,020	[2]1,797	151	40	6	3,563	12,131	804	13,212	2,739
$25,000 under $50,000	679	24,318	25,146	16,070	1,432	[2]1,308	[2]1,434	44	22	195	7,935	23,852	2,202	27,806	9,228
$50,000 under $100,000	1,214	90,730	91,771	60,601	3,624	[2]2,571	[2]2,501	2,142	727	104	20,890	49,999	2,671	57,701	17,597
$100,000 under $200,000	1,968	289,039	293,556	196,133	10,771	[2]536	[2]575	4,788	1,411	1,078	75,026	153,115	6,686	170,473	54,158
$200,000 under $500,000	3,303	1,104,324	1,116,571	824,502	27,585	14,323	12,278	22,098	6,987	4,853	236,528	352,692	16,166	483,784	149,802
$500,000 under $1,000,000	2,160	1,554,880	1,568,139	1,218,143	31,087	15,765	13,700	24,279	8,459	1,904	277,442	381,305	15,490	529,902	166,971
$1,000,000 under $5,000,000	3,800	8,599,093	8,689,650	6,787,769	146,623	182,782	169,227	200,611	89,739	36,916	1,519,007	1,928,442	72,033	2,819,924	846,089
$5,000,000 under $10,000,000	692	4,758,450	4,833,218	3,819,963	71,329	136,987	136,820	141,182	62,905	17,077	882,002	1,041,442	45,910	1,604,283	471,820
$10,000,000 under $50,000,000	525	10,190,468	10,264,555	8,453,814	122,429	265,854	265,854	282,210	142,267	52,487	1,844,547	1,853,072	99,090	3,270,769	883,642
$50,000,000 under $100,000,000	51	3,310,456	3,333,775	2,643,290	43,667	119,586	119,586	126,570	65,058	39,882	754,380	764,099	38,925	1,303,960	286,384
$100,000,000 under $250,000,000	33	5,171,070	5,218,153	3,733,450	84,568	294,741	294,741	298,772	153,765	86,362	1,447,263	1,490,772	52,350	2,529,122	525,370
$250,000,000 under $500,000,000	18	6,379,170	6,438,743	4,888,166	92,184	293,550	293,550	299,202	154,061	108,329	1,534,226	1,724,421	35,263	2,937,278	618,536
$500,000,000 under $1,000,000,000	7	4,343,663	4,371,659	3,442,821	66,656	210,904	210,904	210,517	108,750	67,732	878,574	1,001,384	30,928	1,624,815	288,033
$1,000,000,000 or more	4	7,569,701	7,605,295	6,473,284	87,256	251,076	251,076	248,809	128,445	86,672	1,259,865	1,330,063	32,309	2,210,067	531,217
Business receipts not reported	243	-	501	73	[2]228	[2]1,246	[2]641	1	(4)	53	3,191	6,813	399	11,890	4,461
MANUFACTURING: TOBACCO MANUFACTURES															
Total	94	5,086,602	5,103,059	2,879,539	39,759	628,129	628,129	624,991	324,492	172,120	3,193,316	662,756	17,318	3,718,464	903,059
Under $10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000 under $25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$25,000 under $50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$50,000 under $100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$100,000 under $200,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$200,000 under $500,000	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
$500,000 under $1,000,000	23	16,580	17,503	11,098	331	1,620	1,620	991	411	271	21,955	5,987	206	27,389	3,722
$1,000,000 under $5,000,000	34	87,176	88,809	58,950	1,381	5,897	5,897	5,494	2,742	910	53,086	20,028	378	66,515	22,618
$5,000,000 under $10,000,000	8	64,287	64,956	49,605	576	3,757	3,757	2,589	1,314	1,398	33,293	12,106	334	45,063	11,471
$10,000,000 under $50,000,000	10	227,493	230,425	140,022	3,166	28,044	28,044	27,738	14,295	8,255	144,065	56,099	1,408	197,366	32,897
$50,000,000 under $100,000,000	2	129,173	130,608	77,223	2,442	9,021	9,021	8,978	4,650	4,065	86,038	24,725	918	111,144	23,599
$100,000,000 under $250,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$250,000,000 under $500,000,000	3	1,358,261	1,363,328	831,571	10,555	131,262	131,262	131,024	68,085	39,564	774,015	162,711	4,392	917,753	217,144
$500,000,000 under $1,000,000,000	1	516,680	517,909	157,610	3,399	56,208	56,208	56,050	29,141	20,918	365,019	77,128	1,284	410,462	32,704
$1,000,000,000 or more	2	2,684,006	2,686,496	1,551,590	17,831	392,242	392,242	392,059	203,835	96,681	1,715,009	303,115	8,398	1,941,284	558,904
Business receipts not reported	(3)	-	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATION RETURNS

Table 5.—SELECTED INCOME AND BALANCE SHEET ITEMS, BY SIZE OF BUSINESS RECEIPTS, BY MAJOR INDUSTRIAL GROUP—Continued

Industrial group and size of business receipts	Number of returns	Business receipts (Thousand dollars)	Total compiled receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Returns other than Form 1120-S: Net income (less deficit) (Thousand dollars)	Returns other than Form 1120-S: Income subject to tax (Thousand dollars)	Returns other than Form 1120-S: Income tax (Thousand dollars)	Distributions to stockholders other than in own stock (Thousand dollars)	Current assets (Thousand dollars)	Gross capital assets: Depreciable assets (Thousand dollars)	Gross capital assets: Other (Thousand dollars)	Total assets (Thousand dollars)	Current liabilities (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
MANUFACTURING: TEXTILE MILL PRODUCTS															
Total	6,306	13,578,868	13,762,421	10,904,124	350,300	538,092	532,815	570,833	281,721	135,218	5,335,284	5,458,443	68,424	8,931,512	1,892,322
Under $10,000	272	1,062	1,279	1,162	235	[2]853	[2]696	41	21	-	7,504	9,749	109	13,323	4,426
$10,000 under $25,000	259	5,232	5,972	3,498	341	[2]349	[2]404	42	[4]	57	2,850	4,217	126	5,905	1,528
$25,000 under $50,000	251	9,459	11,460	5,767	706	88	111	189	58	28	5,686	7,862	87	11,027	4,301
$50,000 under $100,000	658	49,369	52,208	35,449	2,215	[2]1,517	[2]1,372	812	228	21	15,579	29,870	619	32,411	8,192
$100,000 under $200,000	883	128,107	129,286	92,553	3,209	3,158	2,429	3,123	1,007	850	46,809	38,879	622	76,222	25,977
$200,000 under $500,000	1,222	389,643	393,529	294,438	11,116	5,230	4,011	8,362	2,692	682	106,951	133,345	1,659	185,385	62,714
$500,000 under $1,000,000	839	595,939	602,657	476,130	10,059	8,867	6,186	10,886	4,245	2,978	183,983	142,728	4,689	273,392	92,676
$1,000,000 under $5,000,000	1,301	2,921,823	2,960,799	2,413,723	56,975	74,447	73,528	91,057	42,643	13,001	958,969	867,756	15,150	1,519,538	461,110
$5,000,000 under $10,000,000	245	1,677,089	1,701,372	1,373,884	39,368	56,360	56,360	59,856	29,632	9,982	612,111	598,118	8,431	1,034,626	250,147
$10,000,000 under $50,000,000	164	3,407,989	3,449,931	2,749,536	88,491	139,966	139,966	148,970	75,641	29,615	1,345,261	1,378,081	19,629	2,256,094	501,045
$50,000,000 under $100,000,000	23	1,651,216	1,672,524	1,296,612	45,974	83,860	83,860	83,228	41,705	19,475	699,347	775,009	5,261	1,189,426	179,030
$100,000,000 under $250,000,000	9	1,254,837	1,274,834	963,207	45,228	109,896	109,896	107,097	54,407	32,494	668,325	776,759	5,142	1,134,132	141,701
$250,000,000 under $500,000,000	2	796,503	808,087	632,248	23,749	19,989	19,989	18,729	9,728	12,710	348,839	355,884	6,880	639,213	99,634
$500,000,000 under $1,000,000,000	1	690,600	698,035	565,917	22,504	38,976	38,976	38,339	19,686	13,299	328,828	337,913	-	553,637	59,677
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	177	-	448	-	130	[2]26	[2]25	102	28	26	4,242	2,273	20	7,181	164
MANUFACTURING: APPAREL AND OTHER FINISHED PRODUCTS MADE FROM FABRICS AND SIMILAR MATERIALS															
Total	16,992	12,894,763	12,986,740	10,083,521	88,103	308,595	288,727	355,419	163,484	55,000	3,961,815	1,108,356	34,714	5,068,316	2,089,480
Under $10,000	424	1,938	2,312	1,597	33	[2]1,171	[2]1,129	-	-	21	2,118	462	-	3,088	1,692
$10,000 under $25,000	656	10,454	10,535	6,727	274	[2]1,570	[2]1,290	-	-	-	4,784	2,790	168	7,857	3,910
$25,000 under $50,000	1,178	43,757	44,691	29,730	791	[2]1,918	[2]1,710	345	63	266	15,442	9,283	112	25,683	8,971
$50,000 under $100,000	1,974	145,686	147,362	106,836	2,107	[2]4,922	[2]4,672	1,773	531	1,055	42,414	26,508	1,092	65,294	25,426
$100,000 under $200,000	3,119	450,074	452,281	334,928	4,730	[2]491	[2]1,969	4,704	1,421	883	105,044	59,972	1,370	159,465	60,432
$200,000 under $500,000	3,901	1,262,368	1,267,964	962,738	12,123	15,569	14,630	21,189	6,686	1,323	305,076	131,832	3,360	396,633	179,611
$500,000 under $1,000,000	2,222	1,575,899	1,582,607	1,217,255	9,822	28,391	25,414	31,133	11,640	6,511	443,183	111,772	2,121	556,620	265,356
$1,000,000 under $5,000,000	2,616	5,201,034	5,230,587	4,120,077	28,621	113,211	102,359	123,645	55,563	12,205	1,529,158	351,826	9,358	1,848,983	859,281
$5,000,000 under $10,000,000	259	1,715,216	1,726,214	1,377,480	8,553	56,380	52,123	55,249	27,405	12,999	537,252	105,317	4,591	652,941	274,694
$10,000,000 under $50,000,000	114	1,983,616	2,005,171	1,536,126	15,183	83,601	83,450	90,589	46,367	12,616	788,386	216,315	9,935	1,053,415	328,352
$50,000,000 under $100,000,000	6	365,495	376,532	269,023	3,259	16,969	16,969	21,833	11,328	5,632	143,381	45,454	1,174	207,982	61,760
$100,000,000 under $250,000,000	1	139,226	140,237	120,985	2,551	4,868	4,868	4,868	2,449	1,489	39,884	45,672	1,433	73,112	8,555
$250,000,000 under $500,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	522	-	247	19	56	[2]322	[2]316	91	31	-	5,693	1,153	-	17,243	11,440
MANUFACTURING: LUMBER AND WOOD PRODUCTS, EXCEPT FURNITURE															
Total	8,551	6,969,724	7,250,205	5,388,314	209,179	192,161	187,465	265,800	90,724	99,036	2,589,240	3,125,214	845,061	5,582,697	1,104,492
Under $10,000	355	1,678	2,358	1,097	608	[2]1,414	[2]1,393	-	-	-	5,091	9,687	1,426	11,487	3,965
$10,000 under $25,000	367	6,641	7,298	4,159	729	[2]993	[2]992	339	94	90	3,605	5,234	3,726	12,010	3,085
$25,000 under $50,000	706	26,392	27,149	18,225	2,072	[2]3,372	[2]3,308	163	31	2,665	9,517	22,142	1,046	22,695	7,729
$50,000 under $100,000	1,066	78,015	80,181	56,230	2,409	[2]3,215	[2]3,268	816	218	124	31,563	37,911	4,648	64,287	22,980
$100,000 under $200,000	1,335	192,523	194,710	139,082	6,251	[2]3,272	[2]3,145	3,866	1,233	1,506	70,799	78,656	8,337	128,761	48,479
$200,000 under $500,000	2,034	644,814	655,505	484,325	16,376	373	[2]652	12,974	4,060	1,782	193,818	209,422	23,975	350,780	113,001
$500,000 under $1,000,000	1,126	801,987	816,496	625,320	24,237	5,628	1,782	17,531	6,559	4,037	272,952	268,019	48,332	473,518	155,052
$1,000,000 under $5,000,000	1,205	2,408,945	2,477,560	1,964,994	53,217	55,229	55,754	75,306	31,118	11,181	792,817	710,706	134,154	1,371,025	363,194
$5,000,000 under $10,000,000	113	759,899	786,056	599,451	19,675	17,996	17,477	22,225	9,026	6,201	257,444	282,194	117,273	585,833	113,930
$10,000,000 under $50,000,000	37	678,796	722,509	518,462	20,412	39,240	39,240	44,428	16,196	16,636	286,250	385,180	119,315	697,126	78,503
$50,000,000 under $100,000,000	4	310,667	326,732	241,414	10,278	5,138	5,138	5,232	1,428	4,351	198,826	191,160	151,051	491,791	68,279
$100,000,000 under $250,000,000	3	586,467	623,987	418,574	19,822	31,253	31,253	31,766	7,972	14,412	264,776	336,399	122,842	748,619	84,482
$250,000,000 under $500,000,000	1	472,900	529,254	316,960	32,958	49,667	49,667	51,154	12,789	36,051	199,187	584,693	107,170	618,533	41,377
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	199	-	410	21	135	[2]97	[2]88	-	-	-	2,595	3,811	1,766	6,232	436

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 5.—SELECTED INCOME AND BALANCE SHEET ITEMS, BY SIZE OF BUSINESS RECEIPTS, BY MAJOR INDUSTRIAL GROUP—Continued

Industrial group and size of business receipts	Number of returns	Business receipts (Thousand dollars)	Total compiled receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Returns other than Form 1120-S: Net income (less deficit) (Thousand dollars)	Returns other than Form 1120-S: Income subject to tax (Thousand dollars)	Returns other than Form 1120-S: Income tax (Thousand dollars)	Distributions to stockholders other than in own stock (Thousand dollars)	Current assets (Thousand dollars)	Gross capital assets: Depreciable assets (Thousand dollars)	Gross capital assets: Other (Thousand dollars)	Total assets (Thousand dollars)	Current liabilities (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
MANUFACTURING: FURNITURE AND FIXTURES															
Total	5,818	4,954,643	5,008,230	3,636,485	75,553	176,366	173,493	217,644	104,291	32,603	1,712,328	1,109,463	56,689	2,549,441	684,595
Under $10,000	197	709	806	581	55	[2]843	[2]807	-	-	-	684	1,077	1	1,696	1,151
$10,000 under $25,000	275	4,543	4,571	2,362	131	[2]306	[2]281	62	21	-	2,638	2,153	102	4,535	1,772
$25,000 under $50,000	473	18,236	18,323	11,824	323	[2]766	[2]780	144	31	-	5,044	3,731	196	8,725	4,995
$50,000 under $100,000	599	45,265	45,511	32,044	984	[2]2,453	[2]2,622	209	68	117	10,570	9,995	1,303	19,573	9,847
$100,000 under $200,000	989	149,638	151,185	107,548	2,486	[2]1,899	[2]1,678	2,246	665	54	52,621	34,323	2,105	79,776	29,690
$200,000 under $500,000	1,410	496,842	501,083	362,748	6,146	[2]1,569	[2]2,504	8,674	2,780	696	146,973	82,211	2,412	208,805	76,929
$500,000 under $1,000,000	724	520,396	528,283	381,643	7,386	9,668	9,062	12,069	4,500	120	170,812	97,814	5,200	240,948	87,061
$1,000,000 under $5,000,000	952	1,875,645	1,894,163	1,414,389	26,031	53,792	52,361	69,926	32,982	7,295	597,222	376,095	13,726	881,151	275,516
$5,000,000 under $10,000,000	104	695,719	704,837	511,715	10,350	41,938	41,938	42,851	21,562	3,586	233,706	150,477	5,164	348,722	86,810
$10,000,000 under $50,000,000	45	934,838	943,637	657,513	17,473	65,946	65,946	68,331	34,993	15,201	401,979	277,840	23,186	608,773	98,547
$50,000,000 under $100,000,000	2	111,185	112,134	83,978	2,111	8,234	8,234	8,378	4,347	2,729	49,540	32,028	793	71,505	6,281
$100,000,000 under $250,000,000	1	101,627	103,613	70,140	2,077	4,797	4,797	4,754	2,342	2,805	40,343	41,715	2,499	75,005	5,765
$250,000,000 under $500,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	[3]	-	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]
MANUFACTURING: PAPER AND ALLIED PRODUCTS															
Total	3,444	12,217,859	12,480,970	8,392,727	513,892	967,566	962,885	970,645	467,677	309,381	3,819,463	9,023,764	644,554	10,974,724	1,544,000
Under $10,000	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]
$10,000 under $25,000	198	5,179	5,325	3,516	216	[2]60	[2]107	145	41	-	1,907	2,036	649	8,568	3,012
$25,000 under $50,000															
$50,000 under $100,000	244	16,924	17,175	10,595	448	[2]267	[2]363	370	99	-	6,721	6,581	35	9,324	2,370
$100,000 under $200,000	388	59,880	61,002	41,177	1,653	363	155	1,157	347	1,531	22,511	21,687	1,168	37,410	13,268
$200,000 under $500,000	728	237,909	240,339	167,162	6,155	2,070	815	5,130	1,589	204	69,335	85,842	1,572	129,497	38,967
$500,000 under $1,000,000	649	451,196	454,994	334,767	9,363	11,900	10,257	13,777	5,407	3,160	131,217	119,469	2,811	225,392	70,343
$1,000,000 under $5,000,000	736	1,597,559	1,616,364	1,185,330	37,030	61,616	60,184	64,986	30,880	7,376	464,326	509,762	12,136	822,595	238,163
$5,000,000 under $10,000,000	138	954,730	967,288	704,685	26,011	51,344	51,344	52,515	25,878	7,408	299,446	414,398	18,139	629,171	118,124
$10,000,000 under $50,000,000	123	2,579,007	2,630,534	1,808,700	131,376	194,702	194,702	194,690	95,803	41,115	841,244	2,235,736	139,608	2,584,195	382,107
$50,000,000 under $100,000,000	25	1,759,192	1,797,530	1,238,611	87,438	144,251	144,251	142,369	69,610	42,330	589,719	1,723,156	177,597	1,873,970	211,053
$100,000,000 under $250,000,000	5	707,655	722,261	465,271	36,974	57,718	57,718	59,173	29,257	23,868	259,060	734,606	59,538	826,596	77,359
$250,000,000 under $500,000,000	6	2,016,957	2,084,092	1,187,915	93,549	269,544	269,544	265,181	128,399	104,749	612,696	1,686,224	71,493	1,965,921	223,526
$500,000,000 under $1,000,000,000	3	1,831,537	1,883,830	1,244,890	83,653	175,128	175,128	171,131	80,361	77,640	512,243	1,479,700	159,707	1,843,613	162,889
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	167	-	-	-	21	[2]512	[2]512	-	-	-	7,198	2,691	101	13,473	1,544
MANUFACTURING: PRINTING, PUBLISHING, AND ALLIED INDUSTRIES															
Total	20,480	13,624,541	13,975,911	8,937,564	305,992	872,618	859,993	905,025	439,704	211,685	4,704,077	4,627,920	225,864	9,304,892	2,146,154
Under $10,000	1,431	5,273	6,134	3,402	217	[2]2,009	[2]1,764	348	123	359	7,886	3,130	275	18,474	5,607
$10,000 under $25,000	1,242	21,145	26,826	11,856	813	[2]2,695	[2]1,802	1,296	356	298	10,602	9,682	209	20,703	8,199
$25,000 under $50,000	2,512	91,608	99,028	50,193	3,649	[2]2,646	[2]744	3,809	1,127	742	29,155	40,061	1,023	62,131	21,405
$50,000 under $100,000	3,548	251,795	254,916	140,286	8,798	3,003	2,385	7,470	2,199	1,504	80,170	107,235	3,677	167,101	53,211
$100,000 under $200,000	3,604	512,208	527,168	306,618	15,169	15,534	13,410	16,060	4,986	2,857	149,831	185,979	5,779	288,744	76,043
$200,000 under $500,000	3,872	1,232,853	1,253,230	757,478	30,501	39,023	31,863	42,729	15,262	12,118	351,578	410,660	11,112	658,731	179,735
$500,000 under $1,000,000	1,490	1,036,272	1,054,328	692,940	27,014	43,176	39,555	48,402	19,788	8,154	309,193	332,689	11,818	594,904	157,879
$1,000,000 under $5,000,000	1,409	2,978,284	3,047,890	1,976,722	64,841	197,255	195,061	193,403	93,146	39,575	970,143	935,752	47,258	1,850,620	441,016
$5,000,000 under $10,000,000	163	1,130,378	1,155,907	720,344	24,136	82,522	82,522	87,247	43,884	14,424	403,661	375,206	20,036	779,649	164,949
$10,000,000 under $50,000,000	167	3,361,563	3,440,202	2,221,573	69,641	322,826	322,826	331,888	169,328	70,345	1,329,517	1,173,462	57,146	2,659,481	539,849
$50,000,000 under $100,000,000	12	816,319	827,801	535,321	13,321	62,026	62,026	58,528	30,422	22,834	353,733	205,279	16,122	567,174	147,371
$100,000,000 under $250,000,000	10	1,322,678	1,391,377	845,222	34,577	114,568	114,568	104,693	54,587	30,290	419,196	572,970	33,487	977,088	193,484
$250,000,000 under $500,000,000	3	864,165	883,114	675,529	12,842	[2]2,326	[2]2,326	5,756	2,892	7,360	275,794	265,177	17,188	626,443	153,855
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	1,017	-	7,990	80	473	2,361	2,413	3,396	1,604	825	13,618	10,638	734	33,649	3,551

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

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Table 5.—SELECTED INCOME AND BALANCE SHEET ITEMS, BY SIZE OF BUSINESS RECEIPTS, BY MAJOR INDUSTRIAL GROUP—Continued

Industrial group and size of business receipts	Number of returns	Business receipts (Thousand dollars)	Total compiled receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Returns other than Form 1120-S: Net income (less deficit) (Thousand dollars)	Returns other than Form 1120-S: Income subject to tax (Thousand dollars)	Returns other than Form 1120-S: Income tax (Thousand dollars)	Distributions to stockholders other than in own stock (Thousand dollars)	Current assets (Thousand dollars)	Gross capital assets: Depreciable assets (Thousand dollars)	Gross capital assets: Other (Thousand dollars)	Total assets (Thousand dollars)	Current liabilities (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
MANUFACTURING: CHEMICALS AND ALLIED PRODUCTS															
Total	10,108	28,424,554	29,222,956	17,012,048	1,281,714	3,292,455	3,289,798	3,165,617	1,614,258	1,272,860	11,455,672	19,220,986	819,557	26,114,664	4,531,258
Under $10,000	951	3,650	4,832	2,462	263	[2]818	[2]1,372	162	16	1,675	5,636	6,956	1,884	16,149	4,109
$10,000 under $25,000	765	11,605	12,454	6,724	523	[2]4,390	[2]2,924	648	245	21	7,443	9,598	568	21,288	8,666
$25,000 under $50,000	647	23,095	23,549	13,164	1,078	[2]2,258	[2]2,147	453	133	62	10,794	15,116	662	25,516	7,861
$50,000 under $100,000	983	68,474	70,223	43,868	1,893	[2]4,753	[2]4,437	1,253	320	749	27,296	17,211	1,201	56,790	20,810
$100,000 under $200,000	1,229	175,275	179,216	111,484	4,280	2,060	1,613	5,990	1,882	541	81,485	57,870	2,481	134,432	34,713
$200,000 under $500,000	1,687	551,921	560,452	364,515	12,489	13,819	12,321	20,873	7,563	3,070	192,151	147,652	13,868	329,448	103,967
$500,000 under $1,000,000	1,227	881,019	891,686	615,528	14,333	30,805	29,437	37,317	15,334	4,171	293,901	190,495	16,621	456,884	135,557
$1,000,000 under $5,000,000	1,531	3,070,315	3,109,122	2,125,574	60,526	132,270	131,499	151,415	71,752	20,686	1,044,777	817,710	42,223	1,681,791	500,107
$5,000,000 under $10,000,000	198	1,362,488	1,395,014	891,111	39,297	88,698	88,698	94,312	47,118	18,965	528,133	629,917	38,696	1,112,440	258,355
$10,000,000 under $50,000,000	179	3,579,164	3,669,165	2,066,290	123,660	363,209	363,209	355,178	181,324	92,060	1,428,811	1,757,024	119,037	2,912,429	494,728
$50,000,000 under $100,000,000	33	2,423,479	2,462,011	1,328,538	103,637	269,246	269,246	267,533	137,528	72,411	976,028	1,512,809	138,780	2,186,316	353,639
$100,000,000 under $250,000,000	29	4,419,411	4,531,852	2,233,871	213,857	727,331	727,331	712,834	368,626	246,487	1,972,448	3,583,328	102,468	4,458,197	633,098
$250,000,000 under $500,000,000	12	4,339,197	4,454,980	2,741,368	176,467	401,723	401,723	392,424	202,434	165,157	1,831,905	2,505,500	72,078	3,739,078	846,063
$500,000,000 under $1,000,000,000	4	2,878,072	2,935,213	1,735,585	221,816	247,781	247,781	234,009	119,798	122,809	1,050,831	3,614,039	144,661	3,391,942	483,389
$1,000,000,000 or more	3	4,637,389	4,922,098	2,731,884	307,210	1,032,545	1,032,545	891,112	460,164	523,965	1,992,961	4,312,919	122,635	5,531,604	613,328
Business receipts not reported	630	-	1,089	82	385	[2]4,813	[2]4,725	104	21	31	11,072	42,842	1,694	60,360	32,868
MANUFACTURING: PETROLEUM REFINING AND RELATED INDUSTRIES															
Total	1,261	37,366,193	39,282,516	26,530,008	1,436,351	1,765,227	1,763,734	1,208,497	622,512	1,483,690	13,912,231	35,550,018	6,626,474	43,932,328	6,251,443
Under $10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000 under $25,000	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]
$25,000 under $50,000	299	18,717	19,622	12,931	1,230	[2]3,660	[2]3,667	333	111	133	10,544	22,541	3,004	29,462	16,571
$50,000 under $100,000															
$100,000 under $200,000	169	22,280	22,877	14,316	1,065	846	687	733	207	581	8,257	14,551	3,348	23,274	2,458
$200,000 under $500,000	177	58,204	58,446	42,769	3,131	671	531	1,756	540	200	20,084	29,293	1,099	40,751	13,772
$500,000 under $1,000,000	194	132,744	136,114	97,987	3,438	6,553	6,553	6,553	2,234	242	33,946	41,447	2,695	68,300	23,881
$1,000,000 under $5,000,000	239	464,027	474,590	352,604	14,490	16,324	15,137	20,139	9,671	5,537	126,850	173,694	18,661	224,335	60,022
$5,000,000 under $10,000,000	31	218,206	223,785	175,468	5,843	7,976	7,976	9,205	4,616	2,138	70,690	85,828	18,888	126,675	35,016
$10,000,000 under $50,000,000	40	1,105,790	1,120,849	886,222	38,330	43,686	43,686	44,223	22,530	11,502	357,948	698,857	136,565	839,630	172,275
$50,000,000 under $100,000,000	15	999,531	1,009,883	832,546	36,686	23,391	23,391	27,154	13,790	17,036	287,767	696,862	211,922	781,054	142,791
$100,000,000 under $250,000,000	5	796,220	993,921	763,410	24,962	29,722	29,722	29,126	14,507	9,338	271,412	451,100	46,421	583,937	82,245
$250,000,000 under $500,000,000	5	1,707,865	1,750,266	1,102,909	91,304	37,145	37,145	29,686	14,171	55,919	675,774	2,149,575	592,520	2,065,861	245,133
$500,000,000 under $1,000,000,000	5	3,239,030	3,348,113	2,166,948	134,753	29,465	29,465	29,039	14,891	66,727	1,016,140	3,829,942	614,726	3,572,161	398,631
$1,000,000,000 or more	11	28,603,352	30,123,392	20,081,774	1,080,936	1,573,983	1,573,983	1,010,550	525,244	1,314,337	11,031,656	27,349,534	4,976,418	35,568,353	5,056,841
Business receipts not reported	[3]	-	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]
MANUFACTURING: RUBBER AND MISCELLANEOUS PLASTICS PRODUCTS															
Total	4,427	7,923,091	8,065,480	5,433,776	237,826	502,241	499,577	526,307	264,598	129,239	3,215,625	3,324,026	80,821	5,549,800	1,078,346
Under $10,000	233	1,056	1,090	816	93	[2]603	[2]510	165	41	-	735	2,217	2	4,314	1,376
$10,000 under $25,000	278	4,734	5,473	3,894	469	[2]3,081	[2]2,883	215	48	-	4,560	7,543	508	12,053	5,368
$25,000 under $50,000	253	9,344	9,710	6,281	943	[2]1,202	[2]1,184	497	166	41	3,351	7,224	86	7,606	1,789
$50,000 under $100,000	460	35,871	36,113	25,417	1,407	[2]1,290	[2]1,472	1,275	425	74	13,846	15,822	301	23,769	11,320
$100,000 under $200,000	677	97,757	98,605	67,249	3,365	[2]557	[2]318	3,520	1,032	1,354	35,507	32,846	825	61,388	23,575
$200,000 under $500,000	870	270,537	273,204	189,718	8,142	9,725	8,183	9,279	3,325	989	81,715	71,472	2,475	127,757	53,005
$500,000 under $1,000,000	723	530,287	533,914	380,095	13,848	14,839	14,121	23,473	9,880	1,462	153,392	147,192	2,849	242,031	87,224
$1,000,000 under $5,000,000	588	1,169,340	1,181,313	855,817	29,171	61,496	60,682	63,668	30,631	3,959	351,020	333,305	8,216	572,282	194,036
$5,000,000 under $10,000,000	83	571,547	576,736	425,992	12,553	35,629	35,629	37,916	19,108	4,550	184,393	165,357	3,346	297,312	76,740
$10,000,000 under $50,000,000	47	983,514	994,479	679,423	28,588	41,196	41,196	44,915	22,878	8,860	395,387	378,822	7,544	711,603	149,370
$50,000,000 under $100,000,000	5	322,667	326,483	233,562	8,194	11,296	11,296	12,068	6,153	3,082	153,948	143,858	1,032	236,552	56,315
$100,000,000 under $250,000,000	2	265,067	275,581	124,796	6,881	13,446	13,446	13,289	6,992	3,120	99,373	100,824	37,867	318,782	30,315
$250,000,000 under $500,000,000	1	294,512	297,557	202,057	7,932	24,566	24,566	24,127	12,524	6,411	138,826	120,283	1,726	243,577	54,396
$500,000,000 under $1,000,000,000	4	3,366,858	3,454,450	2,238,659	116,154	296,509	296,509	291,491	151,288	95,336	1,594,429	1,795,639	14,044	2,682,950	331,953
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	203	-	772	-	86	272	316	409	107	1	5,143	1,622	-	7,824	1,564

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 5.—SELECTED INCOME AND BALANCE SHEET ITEMS, BY SIZE OF BUSINESS RECEIPTS, BY MAJOR INDUSTRIAL GROUP—Continued

Industrial group and size of business receipts	Number of returns	Business receipts (Thousand dollars)	Total compiled receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Returns other than Form 1120-S: Net income (less deficit) (Thousand dollars)	Returns other than Form 1120-S: Income subject to tax (Thousand dollars)	Returns other than Form 1120-S: Income tax (Thousand dollars)	Distributions to stockholders, other than in own stock (Thousand dollars)	Current assets (Thousand dollars)	Gross capital assets: Depreciable assets (Thousand dollars)	Gross capital assets: Other (Thousand dollars)	Total assets (Thousand dollars)	Current liabilities (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
MANUFACTURING: LEATHER AND LEATHER PRODUCTS															
Total	2,982	3,850,886	3,880,367	3,027,548	39,538	114,687	112,978	140,196	68,065	30,709	1,392,316	562,030	18,449	1,912,804	557,594
Under $10,000															
$10,000 under $25,000	219	2,069	2,237	2,077	183	[2]1,447	[2]1,439	21	[4]	-	3,214	2,339	227	5,021	1,134
$25,000 under $50,000	218	8,271	8,576	6,217	241	[2]1,209	[2]1,190	145	41	-	4,894	2,593	130	9,401	2,161
$50,000 under $100,000	275	21,604	21,776	15,350	295	[2]78	[2]80	337	106	-	8,081	3,571	302	10,210	2,811
$100,000 under $200,000	427	54,078	55,971	38,725	1,152	[2]1,739	[2]1,690	1,008	300	274	24,652	16,834	1,598	37,597	10,872
$200,000 under $500,000	517	176,565	177,544	134,439	2,011	1,415	1,228	3,355	1,099	145	63,315	25,936	520	82,163	33,983
$500,000 under $1,000,000	470	355,956	357,364	278,523	3,482	5,976	5,835	8,858	3,621	591	117,928	44,174	795	147,865	66,252
$1,000,000 under $5,000,000	630	1,468,139	1,478,650	1,183,821	14,114	31,782	30,327	41,546	19,464	3,831	465,056	171,049	4,486	598,482	238,526
$5,000,000 under $10,000,000	100	671,857	676,985	542,321	5,256	20,224	20,224	23,780	11,923	3,915	235,551	70,433	2,946	305,282	93,904
$10,000,000 under $50,000,000	32	600,574	605,058	451,621	7,367	37,493	37,493	39,424	20,340	5,699	229,101	111,751	3,464	321,023	65,151
$50,000,000 under $100,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$100,000,000 under $250,000,000	3	491,773	496,022	374,454	5,415	22,361	22,361	21,722	11,171	16,254	239,959	112,124	3,971	393,328	42,236
$250,000,000 under $500,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	[3]	-	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]
MANUFACTURING: STONE, CLAY, AND GLASS PRODUCTS															
Total	7,845	10,364,610	10,592,258	6,838,018	482,547	873,120	867,755	914,611	457,630	310,962	4,127,228	7,843,305	409,815	9,336,598	1,472,130
Under $10,000	285	1,072	2,665	1,143	306	[2]718	[2]576	101	31	103	2,238	3,457	148	5,294	1,004
$10,000 under $25,000	281	4,229	5,116	4,423	729	[2]2,307	[2]1,989	22	[4]	-	4,344	12,418	688	15,121	3,775
$25,000 under $50,000	747	28,292	30,699	17,382	2,065	[2]1,499	[2]1,315	2,195	578	19	12,462	23,387	2,494	31,305	10,993
$50,000 under $100,000	763	57,326	57,819	38,530	4,629	[2]5,206	[2]5,185	447	122	14	23,711	43,261	2,577	47,540	16,728
$100,000 under $200,000	1,316	186,926	192,311	122,189	10,527	2,391	2,267	5,731	1,735	2,107	65,365	124,717	5,153	148,470	44,858
$200,000 under $500,000	1,890	612,640	622,641	413,183	27,889	13,446	10,655	18,988	6,514	2,527	193,714	287,998	16,681	363,491	113,588
$500,000 under $1,000,000	1,246	855,431	869,656	608,279	33,212	26,301	24,825	28,928	11,752	5,310	274,506	378,416	22,357	497,861	153,844
$1,000,000 under $5,000,000	869	1,742,762	1,777,926	1,261,264	64,972	64,771	63,608	84,715	39,669	14,353	614,958	854,006	53,788	1,163,351	295,211
$5,000,000 under $10,000,000	95	674,558	684,953	455,054	29,105	59,851	59,378	58,127	29,239	15,433	265,693	464,486	24,010	571,282	89,197
$10,000,000 under $50,000,000	95	1,865,779	1,893,670	1,202,438	95,794	167,577	167,577	175,062	89,838	50,421	841,135	1,730,679	104,587	2,017,687	272,407
$50,000,000 under $100,000,000	16	1,075,609	1,101,284	657,028	68,715	105,875	105,875	108,300	55,139	46,334	469,034	1,333,765	61,800	1,351,733	118,127
$100,000,000 under $250,000,000	12	1,953,177	2,022,053	1,303,562	86,608	290,683	290,683	284,337	147,160	104,444	768,241	1,412,752	44,458	1,742,441	187,923
$250,000,000 under $500,000,000	1	259,252	263,068	105,346	9,454	56,340	56,340	56,340	29,016	25,668	129,671	243,824	16,395	302,621	30,909
$500,000,000 under $1,000,000,000	2	1,047,557	1,068,318	648,197	48,428	96,221	96,221	91,308	46,837	44,229	458,108	926,914	48,545	1,064,741	129,731
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	227	-	79	-	114	[2]606	[2]609	10	[4]	-	4,048	3,225	6,134	13,660	3,835
MANUFACTURING: PRIMARY METAL INDUSTRIES															
Total	4,477	26,169,569	26,666,438	18,924,945	1,122,871	1,655,996	1,653,127	1,660,747	815,932	790,186	12,238,653	25,998,567	1,518,732	28,177,641	4,022,852
Under $10,000	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]
$10,000 under $25,000	180	2,829	3,023	1,188	213	[2]64	[2]34	228	62	-	942	2,266	83	5,287	3,481
$25,000 under $50,000	182	6,863	6,900	4,648	588	[2]1,006	[2]1,166	-	-	-	3,297	12,653	525	13,411	1,792
$50,000 under $100,000	391	28,984	29,948	19,950	1,164	[2]313	[2]709	1,266	330	912	13,244	19,240	1,203	21,768	8,379
$100,000 under $200,000	605	86,124	86,747	63,781	3,555	[2]1,089	[2]1,115	2,002	630	235	30,306	41,095	2,051	59,126	21,342
$200,000 under $500,000	1,143	367,542	370,626	272,045	10,153	3,495	3,625	10,894	3,656	718	113,573	138,697	6,367	201,513	59,223
$500,000 under $1,000,000	532	376,418	380,384	286,485	10,028	4,892	4,530	13,452	5,699	872	112,399	125,306	5,192	196,017	55,799
$1,000,000 under $5,000,000	837	1,953,351	1,975,262	1,519,260	47,258	62,716	60,624	73,889	34,063	26,563	648,392	697,452	25,704	1,096,305	270,406
$5,000,000 under $10,000,000	145	1,013,669	1,022,925	794,594	23,538	44,424	44,424	53,156	26,980	11,486	361,929	384,664	11,677	603,547	120,444
$10,000,000 under $50,000,000	165	3,447,338	3,483,682	2,661,702	101,433	176,445	176,445	194,265	99,662	60,336	1,414,706	1,785,983	115,441	2,638,913	455,293
$50,000,000 under $100,000,000	30	2,109,578	2,132,746	1,584,618	78,347	104,586	104,586	111,504	57,060	47,764	1,050,637	1,877,366	165,066	2,324,683	310,371
$100,000,000 under $250,000,000	23	3,811,600	3,861,415	2,849,531	132,932	159,856	159,856	163,884	84,387	68,262	1,789,065	2,683,925	91,620	3,684,928	559,425
$250,000,000 under $500,000,000	4	1,427,792	1,444,773	1,075,768	110,281	63,505	63,505	47,958	24,818	37,232	735,522	2,328,959	38,434	2,408,285	326,651
$500,000,000 under $1,000,000,000	8	5,924,122	6,009,358	4,014,312	313,705	454,741	454,741	421,149	214,524	231,754	2,723,146	8,036,274	791,788	7,858,781	891,127
$1,000,000,000 or more	2	5,612,981	5,857,997	3,776,830	289,457	584,437	584,437	567,100	264,061	303,242	3,238,502	7,855,963	261,801	7,046,369	936,626
Business receipts not reported	[3]	-	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 5.—SELECTED INCOME AND BALANCE SHEET ITEMS, BY SIZE OF BUSINESS RECEIPTS, BY MAJOR INDUSTRIAL GROUP—Continued

Industrial group and size of business receipts	Number of returns	Business receipts (Thousand dollars)	Total compiled receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Returns other than Form 1120-S: Net income (less deficit) (Thousand dollars)	Returns other than Form 1120-S: Income subject to tax (Thousand dollars)	Returns other than Form 1120-S: Income tax (Thousand dollars)	Distributions to stockholders other than in own stock (Thousand dollars)	Current assets (Thousand dollars)	Gross capital assets: Depreciable assets (Thousand dollars)	Gross capital assets: Other (Thousand dollars)	Total assets (Thousand dollars)	Current liabilities (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
MANUFACTURING: FABRICATED METAL PRODUCTS (INCLUDING ORDNANCE), EXCEPT MACHINERY AND TRANSPORTATION EQUIPMENT															
Total	18,219	20,832,953	21,125,121	15,249,737	498,352	1,012,023	998,803	1,132,817	549,732	296,119	7,923,365	7,447,921	314,272	13,462,425	3,052,120
Under $10,000	922	3,157	3,771	2,834	424	[2]2,162	[2]1,958	61	3	-	5,677	9,032	362	13,881	6,199
$10,000 under $25,000	765	13,163	13,571	8,640	1,088	[2]4,635	[2]4,670	166	56	59	7,422	13,780	582	23,992	10,748
$25,000 under $50,000	1,306	48,246	51,775	32,188	2,954	[2]5,946	[2]5,933	1,938	551	354	22,021	29,429	3,891	44,124	18,008
$50,000 under $100,000	2,305	168,545	171,011	108,726	6,250	[2]3,149	[2]3,291	2,698	795	458	58,178	70,350	3,818	107,090	38,996
$100,000 under $200,000	2,710	389,237	394,010	258,045	11,960	3,327	1,943	9,948	3,032	1,960	122,707	147,287	5,799	216,521	71,802
$200,000 under $500,000	4,173	1,330,031	1,345,181	927,913	34,069	29,572	22,651	41,087	14,147	8,981	453,926	405,091	17,787	737,382	229,285
$500,000 under $1,000,000	2,393	1,690,336	1,707,629	1,220,904	34,998	46,687	44,414	61,724	24,481	9,678	575,379	414,984	20,733	866,864	281,190
$1,000,000 under $5,000,000	2,722	5,464,928	5,530,913	4,069,154	103,524	217,939	215,217	252,420	119,397	43,011	1,968,227	1,426,559	60,066	2,930,936	843,763
$5,000,000 under $10,000,000	307	2,073,108	2,103,332	1,526,773	45,667	93,305	93,305	109,241	54,274	18,086	850,322	648,799	25,587	1,338,079	295,183
$10,000,000 under $50,000,000	179	3,692,671	3,740,216	2,674,810	87,265	234,567	234,567	246,843	125,799	57,198	1,679,174	1,352,537	44,229	2,626,672	470,334
$50,000,000 under $100,000,000	13	870,811	882,503	615,798	27,062	49,680	49,680	57,954	30,007	19,167	410,354	403,399	21,551	698,915	132,369
$100,000,000 under $250,000,000	10	1,480,170	1,521,208	1,112,115	38,876	96,507	96,507	94,649	48,232	51,050	582,116	595,733	18,463	1,101,520	127,681
$250,000,000 under $500,000,000	3	899,642	913,522	652,117	23,238	66,213	66,213	64,157	33,289	24,184	617,412	646,411	16,128	1,123,264	283,678
$500,000,000 under $1,000,000,000	1	619,914	627,143	550,486	4,388	34,984	34,984	34,984	16,644	4,702	-	-	-	-	-
$1,000,000,000 or more	2	2,088,994	2,119,153	1,489,224	76,385	155,708	155,708	154,947	79,025	57,231	568,289	1,282,713	75,178	1,625,765	240,341
Business receipts not reported	408	-	183	10	204	[2]574	[2]534	-	-	-	2,161	1,817	98	7,420	2,543
MANUFACTURING: MACHINERY, EXCEPT ELECTRICAL AND TRANSPORTATION EQUIPMENT															
Total	18,143	25,910,288	26,466,444	17,020,730	927,731	1,828,348	1,817,544	1,996,077	998,579	527,707	13,287,476	11,213,985	367,148	21,567,829	4,328,586
Under $10,000	817	3,920	4,626	2,331	884	[2]6,008	[2]5,842	124	46	378	10,444	11,429	913	24,785	7,398
$10,000 under $25,000	1,710	17,071	17,424	11,428	1,013	[2]3,927	[2]3,362	251	84	-	11,772	14,559	552	23,744	10,183
$25,000 under $50,000	2,382	63,011	65,113	39,838	3,238	[2]5,231	[2]5,152	2,027	660	863	29,156	43,986	3,227	61,909	20,346
$50,000 under $100,000	3,375	174,093	177,159	111,978	7,362	[2]8,845	[2]9,127	2,921	809	491	60,113	77,744	4,144	111,118	33,630
$100,000 under $200,000	3,593	474,582	478,847	296,595	17,197	5,405	4,153	13,538	4,200	1,577	162,316	203,899	8,225	290,960	87,560
$200,000 under $500,000	1,844	1,163,732	1,182,142	804,967	35,209	7,167	4,593	40,436	14,133	3,739	424,871	438,680	17,565	713,369	231,173
$500,000 under $1,000,000	2,128	1,284,910	1,306,494	885,115	31,867	41,108	36,879	56,222	23,477	9,709	511,200	430,221	18,408	785,865	224,454
$1,000,000 under $5,000,000	299	4,219,018	4,296,753	2,961,510	96,055	206,172	202,838	239,633	114,495	32,779	1,848,544	1,353,404	65,214	2,788,269	707,505
$5,000,000 under $10,000,000	231	2,078,060	2,114,201	1,445,265	48,641	121,789	121,789	133,358	66,997	20,765	1,073,211	712,553	33,652	1,590,249	320,399
$10,000,000 under $50,000,000	40	5,000,582	5,099,639	3,382,455	126,673	352,857	352,857	366,460	187,063	90,478	2,665,912	1,937,252	76,971	4,131,996	761,917
$50,000,000 under $100,000,000	19	2,796,547	2,885,997	1,856,283	89,224	225,766	225,766	237,836	121,118	75,619	1,725,152	1,319,427	53,934	2,934,951	572,471
$100,000,000 under $250,000,000	4	3,002,155	3,061,403	2,078,851	71,356	227,075	227,075	246,584	126,719	104,035	1,827,648	1,098,383	28,502	2,842,650	647,588
$250,000,000 under $500,000,000	2	1,510,977	1,585,696	1,001,025	57,447	107,632	107,632	106,028	53,574	44,310	730,712	557,729	11,058	1,237,208	286,399
$500,000,000 under $1,000,000,000	2	1,185,078	1,198,363	886,532	38,473	97,079	97,079	95,825	49,806	39,697	649,068	607,445	11,492	1,057,888	142,289
$1,000,000,000 or more	2	2,936,552	2,990,526	1,256,557	302,879	463,031	463,031	454,697	235,369	102,895	1,548,604	2,396,374	30,165	2,944,041	266,592
Business receipts not reported	679	-	2,061	-	213	[2]2,722	[2]2,665	137	29	372	8,753	10,900	3,126	28,827	8,682
MANUFACTURING: ELECTRICAL MACHINERY, EQUIPMENT, AND SUPPLIES															
Total	7,182	23,791,116	24,155,480	16,504,149	532,003	1,375,078	1,372,382	1,520,584	767,768	458,422	10,125,818	6,765,771	211,881	16,166,599	4,066,452
Under $10,000	503	1,983	2,298	2,132	271	[2]6,042	[2]5,686	46	11	-	8,670	4,885	1,640	17,392	3,853
$10,000 under $25,000	496	8,511	9,039	6,827	627	[2]8,062	[2]7,971	21	[4]	-	9,312	8,638	983	18,905	7,042
$25,000 under $50,000	578	20,750	22,402	14,117	752	[2]2,213	[2]2,328	375	84	529	10,391	8,454	2,413	18,935	7,378
$50,000 under $100,000	576	39,784	44,127	28,030	1,228	[2]4,435	[2]4,272	1,184	353	26	16,829	10,940	4,646	33,031	13,685
$100,000 under $200,000	846	120,306	121,663	82,972	3,080	[2]7,035	[2]7,793	3,406	1,042	313	50,302	35,474	1,737	86,944	28,730
$200,000 under $500,000	1,372	451,775	461,590	309,253	9,961	[2]4,028	[2]2,597	18,776	6,821	1,797	169,489	96,585	7,572	268,822	99,716
$500,000 under $1,000,000	918	653,131	661,761	468,313	11,701	15,658	13,932	30,954	13,356	1,453	231,022	125,217	20,218	335,248	113,224
$1,000,000 under $5,000,000	1,153	2,389,717	2,422,149	1,689,693	41,656	102,211	100,043	133,055	64,277	10,206	947,357	471,421	29,542	1,334,512	448,208
$5,000,000 under $10,000,000	173	1,178,963	1,199,212	837,333	21,169	64,199	64,199	79,526	40,013	9,709	542,650	319,111	18,759	819,859	205,211
$10,000,000 under $50,000,000	190	3,812,458	3,856,787	2,740,160	83,850	207,759	207,759	240,217	123,262	42,728	1,818,591	1,123,002	46,214	2,817,148	670,651
$50,000,000 under $100,000,000	29	2,111,745	2,133,841	1,416,176	46,642	167,210	167,210	164,077	84,116	42,574	903,973	598,724	21,511	1,424,204	277,352
$100,000,000 under $250,000,000	16	2,420,125	2,472,148	1,778,722	45,745	203,339	203,339	200,958	99,092	57,021	1,117,341	606,687	23,077	1,631,789	392,761
$250,000,000 under $500,000,000	7	2,769,427	2,820,586	1,976,050	63,025	120,847	120,847	140,132	73,351	52,252	1,192,128	588,985	9,915	2,013,143	386,730
$500,000,000 under $1,000,000,000	1	534,547	536,274	437,063	6,399	9,528	9,528	7,823	4,062	316	204,764	62,215	1,438	261,994	43,929
$1,000,000,000 or more	3	7,277,894	7,391,530	4,717,308	195,861	519,017	519,017	500,034	257,928	239,498	2,896,170	2,703,062	21,203	5,063,341	1,363,704
Business receipts not reported	321	-	73	-	36	[2]2,875	[2]2,845	-	-	-	6,829	2,371	1,013	21,332	4,278

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 5.—SELECTED INCOME AND BALANCE SHEET ITEMS, BY SIZE OF BUSINESS RECEIPTS, BY MAJOR INDUSTRIAL GROUP—Continued

Industrial group and size of business receipts	Number of returns	Business receipts (Thousand dollars)	Total compiled receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Returns other than Form 1120-S: Net income (less deficit) (Thousand dollars)	Returns other than Form 1120-S: Income subject to tax (Thousand dollars)	Returns other than Form 1120-S: Income tax (Thousand dollars)	Distributions to stockholders other than in own stock (Thousand dollars)	Current assets (Thousand dollars)	Gross capital assets: Depreciable assets (Thousand dollars)	Gross capital assets: Other (Thousand dollars)	Total assets (Thousand dollars)	Current liabilities (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
MANUFACTURING: TRANSPORTATION EQUIPMENT, EXCEPT MOTOR VEHICLES															
Total	2,419	16,663,028	16,814,943	13,878,838	259,186	396,842	407,289	570,119	287,460	155,906	6,732,229	3,810,739	143,742	9,697,445	3,384,889
Under $10,000	217	1,183	1,228	693	173	[2]433	[2]434	93	24	-	926	1,140	145	2,208	418
$10,000 under $25,000	282	7,943	8,231	4,325	720	[2]1,069	[2]1,009	310	-	-	8,726	8,145	1,231	15,202	6,170
$25,000 under $50,000	245	17,174	17,221	14,559	819	[2]4,361	[2]3,918	295	91	21	7,154	8,194	47	12,940	5,619
$50,000 under $100,000	340	47,912	49,290	38,358	1,286	[2]4,768	[2]4,751	681	207	40	19,463	20,244	1,784	34,223	10,335
$100,000 under $200,000	495	163,430	168,490	124,828	3,927	[2]4,561	[2]4,054	3,787	1,256	286	67,905	61,588	3,290	114,222	43,211
$200,000 under $500,000	215	146,125	148,691	113,549	3,327	1,283	1,255	4,894	1,928	236	45,628	44,461	1,903	85,599	34,246
$500,000 under $1,000,000	381	785,851	802,979	613,105	16,670	19,138	18,303	34,073	16,132	3,072	273,460	202,345	13,993	445,642	137,418
$1,000,000 under $5,000,000	68	455,623	461,230	356,725	8,134	18,547	18,547	23,117	11,468	1,194	171,072	106,127	10,102	254,417	85,885
$5,000,000 under $10,000,000	44	834,164	846,391	663,215	14,841	17,207	17,207	26,129	13,201	8,136	385,557	209,925	14,255	562,853	176,447
$10,000,000 under $50,000,000	11	788,196	803,543	600,275	12,629	43,426	43,426	45,432	23,258	10,672	401,952	220,620	5,608	662,495	162,055
$50,000,000 under $100,000,000	16	2,731,669	2,765,711	2,223,028	57,890	83,354	83,354	100,897	49,850	51,546	1,115,109	1,143,921	28,328	2,157,047	575,437
$100,000,000 under $250,000,000	5	1,800,153	1,804,229	1,513,907	25,580	92,619	92,619	92,371	47,839	16,536	563,814	316,398	9,982	798,283	298,558
$250,000,000 under $500,000,000	2	1,522,940	1,546,191	1,252,049	21,380	50,969	50,969	50,176	24,644	12,914	583,976	282,208	10,167	800,970	272,532
$500,000,000 under $1,000,000,000	5	7,360,665	7,391,518	6,360,222	91,548	96,121	96,121	187,864	97,479	51,253	3,085,342	1,182,599	42,865	3,746,451	1,562,896
$1,000,000,000 or more															
Business receipts not reported	[3]	-	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]
MANUFACTURING: MOTOR VEHICLES AND MOTOR VEHICLE EQUIPMENT															
Total	2,049	23,378,267	24,001,168	16,637,205	722,875	2,764,128	2,762,890	2,735,631	1,408,546	1,020,667	9,469,025	11,358,510	137,060	18,290,633	3,686,958
Under $10,000	139	1,507	1,520	1,120	105	[2]420	[2]420	1	[4]	-	786	694	62	1,519	600
$10,000 under $25,000	247	9,117	9,336	6,716	198	[2]1,054	[2]928	269	83	-	4,759	4,340	206	9,465	3,885
$25,000 under $50,000	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]
$50,000 under $100,000	290	42,624	43,515	30,517	818	813	803	1,005	288	121	12,762	9,677	297	24,644	5,835
$100,000 under $200,000	429	139,739	141,479	101,798	2,898	2,835	2,816	5,169	1,742	-	44,093	31,078	2,502	64,937	20,898
$200,000 under $500,000	251	171,023	172,513	125,698	3,105	2,944	3,169	5,113	1,968	193	63,342	39,491	2,177	89,481	33,057
$500,000 under $1,000,000	392	778,563	786,904	570,703	12,863	43,153	43,038	46,103	22,100	3,528	269,891	157,222	8,385	387,519	109,038
$1,000,000 under $5,000,000	50	348,488	353,115	263,685	6,385	20,617	20,182	20,704	10,460	2,387	133,831	87,428	3,845	196,545	52,236
$5,000,000 under $10,000,000	51	1,205,232	1,225,542	888,004	29,127	58,723	58,723	67,890	34,860	18,153	550,215	418,863	13,323	910,376	190,221
$10,000,000 under $50,000,000	2	147,966	153,761	118,891	5,443	1,476	1,476	4,816	2,486	1,147	82,459	41,919	1,630	138,694	15,841
$50,000,000 under $100,000,000	8	1,592,627	1,628,092	1,249,535	48,728	83,431	83,431	85,128	43,356	51,454	707,985	796,925	17,537	1,255,574	202,003
$100,000,000 under $250,000,000	4	1,274,927	1,340,923	1,023,640	26,433	64,678	64,678	52,408	24,914	26,003	553,976	358,469	11,243	1,191,789	165,736
$250,000,000 under $500,000,000	1	831,434	835,426	638,330	8,499	37,226	37,226	36,826	19,088	21,645	164,438	152,593	2,796	310,812	95,445
$500,000,000 under $1,000,000,000	3	16,827,384	17,299,608	11,612,517	577,959	2,449,842	2,449,842	2,409,951	1,247,139	894,109	6,877,776	9,256,549	72,863	13,701,688	2,790,434
$1,000,000,000 or more															
Business receipts not reported	[3]	-	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]
MANUFACTURING: PROFESSIONAL, SCIENTIFIC, AND CONTROLLING INSTRUMENTS; PHOTOGRAPHIC AND OPTICAL GOODS; WATCHES AND CLOCKS															
Total	3,457	6,889,156	7,003,844	4,238,483	221,177	595,670	591,358	630,431	321,037	163,223	3,377,050	2,545,773	95,145	5,262,551	1,191,853
Under $10,000	208	996	1,065	864	147	[2]1,453	[2]1,439	-	-	-	1,252	2,218	41	4,687	949
$10,000 under $25,000	345	5,417	5,498	3,886	320	[2]2,430	[2]2,381	124	41	-	4,007	3,841	434	7,167	3,687
$25,000 under $50,000	380	13,886	13,957	7,070	536	[2]966	[2]1,082	125	41	-	5,786	3,264	63	8,141	3,445
$50,000 under $100,000	402	28,418	29,037	17,828	1,048	[2]2,587	[2]2,476	1,075	343	46	13,906	8,393	2,352	21,706	7,185
$100,000 under $200,000	473	68,421	74,060	46,176	1,715	[2]2,176	[2]2,863	1,932	570	340	24,241	16,879	1,412	38,413	15,529
$200,000 under $500,000	594	192,347	195,358	132,057	3,412	[2]3,644	[2]5,125	7,253	2,575	1,095	81,300	45,818	2,516	119,955	42,260
$500,000 under $1,000,000	361	245,519	248,573	166,625	3,131	7,216	5,355	8,532	3,320	342	105,528	45,026	3,004	137,316	40,392
$1,000,000 under $5,000,000	342	741,660	752,012	484,664	12,969	38,752	38,411	43,929	21,162	2,830	314,468	164,329	14,770	458,889	127,312
$5,000,000 under $10,000,000	55	397,425	405,934	263,397	8,488	22,283	22,283	29,062	14,861	3,318	178,966	114,261	6,473	284,649	77,928
$10,000,000 under $50,000,000	74	1,399,010	1,417,996	863,200	29,579	116,955	116,955	120,079	61,492	26,509	622,492	344,260	16,211	937,082	157,520
$50,000,000 under $100,000,000	14	945,866	955,267	560,613	29,762	84,956	84,956	81,527	42,159	15,176	474,540	350,742	29,285	788,967	131,027
$100,000,000 under $250,000,000	4	550,295	559,163	370,506	17,454	45,828	45,828	45,152	23,341	11,939	230,535	159,865	2,902	372,616	81,980
$250,000,000 under $500,000,000	1	447,961	449,452	298,515	12,035	36,193	36,193	36,193	18,774	14,586	215,399	162,364	3,149	341,846	56,836
$500,000,000 under $1,000,000,000	2	1,851,935	1,896,472	1,023,063	100,559	256,896	256,896	255,448	132,358	87,042	1,104,392	1,124,191	12,533	1,738,286	445,207
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	202	-	-	19	22	[2]153	[2]153	-	-	-	238	322	-	2,831	596

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 5.—SELECTED INCOME AND BALANCE SHEET ITEMS, BY SIZE OF BUSINESS RECEIPTS, BY MAJOR INDUSTRIAL GROUP—Continued

Industrial group and size of business receipts	Number of returns	Business receipts (Thousand dollars)	Total compiled receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Returns other than Form 1120-S: Net income (less deficit) (Thousand dollars)	Returns other than Form 1120-S: Income subject to tax (Thousand dollars)	Returns other than Form 1120-S: Income tax (Thousand dollars)	Distributions to stockholders other than in own stock (Thousand dollars)	Current assets (Thousand dollars)	Gross capital assets: Depreciable assets (Thousand dollars)	Gross capital assets: Other (Thousand dollars)	Total assets (Thousand dollars)	Current liabilities (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
MANUFACTURING: OTHER MANUFACTURING INDUSTRIES															
Total	10,423	6,701,676	6,838,112	4,581,844	137,559	349,240	329,509	380,018	181,944	101,853	3,206,509	1,899,006	138,641	4,841,420	1,486,150
Under $10,000	806	2,829	3,379	2,240	171	[2]2,034	[2]1,806	21	[4]	42	5,374	2,998	1,424	11,738	3,856
$10,000 under $25,000	822	13,970	19,640	10,312	564	[2]1,582	[2]1,598	179	43	77	7,693	8,313	1,669	16,535	7,350
$25,000 under $50,000	1,089	38,861	40,009	24,879	1,102	[2]4,698	[2]4,528	940	275	11	18,139	8,990	331	27,200	11,423
$50,000 under $100,000	1,517	107,295	108,198	66,927	2,455	574	540	3,221	981	68	42,117	26,879	1,106	63,980	24,489
$100,000 under $200,000	1,694	243,661	246,357	164,215	5,397	242	[2]577	4,917	1,508	640	87,602	52,577	3,231	128,976	50,387
$200,000 under $500,000	1,857	587,968	607,113	406,605	9,744	24,609	7,680	16,045	5,518	15,795	212,118	106,975	5,055	285,462	98,163
$500,000 under $1,000,000	868	625,354	630,854	446,062	8,478	22,485	21,397	23,537	9,532	2,054	211,830	104,744	4,965	288,146	103,455
$1,000,000 under $5,000,000	866	1,660,569	1,683,468	1,185,806	26,123	72,825	71,512	81,632	38,483	7,668	629,063	337,292	19,278	900,533	289,535
$5,000,000 under $10,000,000	87	591,282	603,928	417,723	11,419	35,349	35,349	36,096	17,720	3,380	252,588	157,929	8,894	398,442	101,715
$10,000,000 under $50,000,000	85	1,667,879	1,699,009	1,124,114	32,208	104,378	104,378	115,032	58,070	35,853	813,096	510,832	62,833	1,311,685	295,548
$50,000,000 under $100,000,000	7	448,438	459,075	273,501	13,672	43,862	43,862	43,224	22,139	10,244	214,014	215,299	12,010	365,465	58,745
$100,000,000 under $250,000,000	2	444,867	466,088	308,763	12,499	21,576	21,576	21,404	10,148	15,568	635,598	165,680	10,644	815,898	410,761
$250,000,000 under $500,000,000	1	268,703	270,691	150,635	13,489	34,316	34,316	33,765	17,527	9,307	71,295	197,488	4,478	208,170	27,118
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	722	-	303	62	238	[2]2,662	[2]2,592	5	[4]	1,146	5,982	3,010	2,723	19,190	3,605
TOTAL TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES															
Total	49,048	66,322,225	68,153,902	38,657,096	5,689,673	7,486,686	7,435,705	7,721,516	3,916,292	3,440,456	19,579,308	164,475,894	1,457,351	155,534,789	15,667,746
Under $10,000	6,699	34,652	45,066	12,501	10,012	[2]6,918	[2]6,424	4,852	1,372	1,795	52,145	143,375	10,350	196,006	59,128
$10,000 under $25,000	5,684	93,448	99,013	34,876	12,277	750	1,230	7,358	2,152	1,043	59,692	168,428	13,791	220,401	52,194
$25,000 under $50,000	7,315	263,933	275,869	110,810	29,487	5,267	6,094	18,046	5,325	3,659	111,303	425,793	25,123	474,129	96,628
$50,000 under $100,000	7,878	560,410	585,657	249,442	52,394	18,235	15,559	29,870	9,241	10,141	201,941	719,299	32,522	773,428	205,823
$100,000 under $200,000	7,498	1,047,672	1,102,952	544,253	79,468	63,556	32,782	51,899	17,104	52,214	311,900	1,083,532	44,463	1,160,337	247,831
$200,000 under $500,000	5,959	1,831,179	1,881,019	1,009,296	137,564	77,440	67,493	82,666	31,651	17,354	501,787	1,724,001	70,147	1,765,485	421,335
$500,000 under $1,000,000	2,644	1,835,223	1,883,125	1,155,246	116,280	79,778	74,487	86,517	36,862	21,396	492,439	1,580,173	59,488	1,579,240	381,953
$1,000,000 under $5,000,000	2,306	4,735,717	4,900,647	2,928,708	281,618	323,298	320,913	334,996	153,481	71,414	1,406,189	7,860,125	176,323	8,856,409	1,011,583
$5,000,000 under $10,000,000	387	2,706,513	2,758,812	1,767,666	185,204	167,882	167,436	189,404	95,105	55,702	709,627	3,631,561	66,464	3,613,580	571,787
$10,000,000 under $50,000,000	350	7,281,438	7,507,019	4,478,528	621,611	716,898	716,898	721,268	364,878	305,211	2,109,803	17,103,440	200,683	15,982,267	2,026,736
$50,000,000 under $100,000,000	83	5,590,171	5,705,695	3,275,309	503,968	603,887	603,887	618,953	318,538	330,889	1,563,816	15,327,056	145,157	14,086,501	1,332,867
$100,000,000 under $250,000,000	57	9,373,724	9,615,267	5,133,754	981,759	1,374,564	1,374,564	1,406,389	726,830	697,043	2,648,838	32,621,312	397,387	29,645,167	2,270,454
$250,000,000 under $500,000,000	32	11,803,499	12,189,145	7,220,845	1,142,124	908,110	908,110	1,034,444	528,437	630,395	3,381,761	30,070,312	133,096	27,836,192	2,535,328
$500,000,000 under $1,000,000,000	10	6,205,102	6,377,869	3,613,452	611,557	659,036	659,036	674,017	347,039	360,673	1,776,108	20,831,442	14,636	19,007,962	1,511,602
$1,000,000,000 or more	3	12,959,544	13,211,236	7,122,400	921,773	2,497,787	2,497,787	2,458,797	1,277,656	878,560	4,214,825	31,098,993	60,590	30,190,267	2,904,217
Business receipts not reported	2,143	-	15,511	10	2,577	[2]2,884	[2]4,147	2,040	621	2,967	37,134	87,052	7,131	147,418	38,280
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES: TRANSPORTATION															
Total	37,446	29,925,803	31,163,967	20,346,402	2,091,747	987,305	968,677	1,325,679	624,053	587,864	8,689,533	54,989,783	714,579	53,027,523	6,453,041
Under $10,000	4,679	25,500	32,071	8,808	7,471	[2]5,553	[2]5,293	4,347	1,232	1,692	43,525	81,059	5,439	126,591	42,477
$10,000 under $25,000	4,561	75,302	80,261	28,163	9,031	1,862	2,263	5,846	1,731	843	45,287	96,270	8,305	135,040	37,786
$25,000 under $50,000	5,494	198,799	208,690	83,224	21,470	6,051	6,064	13,271	3,897	1,685	83,148	246,176	16,026	285,215	69,615
$50,000 under $100,000	5,823	412,528	433,779	199,292	37,054	11,158	9,663	20,541	6,385	5,064	149,432	399,966	18,927	440,924	142,385
$100,000 under $200,000	5,809	815,851	841,162	450,224	54,515	25,227	20,191	33,229	10,748	22,554	224,775	615,729	30,641	670,719	176,733
$200,000 under $500,000	4,895	1,522,182	1,564,219	881,495	105,089	56,375	48,707	56,187	20,899	9,376	390,785	1,105,477	39,191	1,116,284	303,425
$500,000 under $1,000,000	2,214	1,531,585	1,572,213	1,005,273	87,918	43,392	40,802	51,991	21,226	11,734	397,388	1,063,050	48,174	1,070,153	311,235
$1,000,000 under $5,000,000	1,915	3,901,644	4,033,686	2,519,086	203,072	188,864	186,609	197,274	87,185	39,810	1,103,533	5,872,654	123,812	6,785,997	766,268
$5,000,000 under $10,000,000	301	2,106,512	2,145,713	1,456,182	127,090	67,063	66,617	89,970	44,312	20,444	502,340	2,090,722	45,358	2,042,662	369,539
$10,000,000 under $50,000,000	241	4,584,343	4,728,155	3,191,100	307,812	232,932	232,932	264,433	132,489	87,005	1,234,090	6,828,376	102,097	6,197,509	1,079,237
$50,000,000 under $100,000,000	39	2,580,581	2,657,289	1,891,394	153,483	61,120	61,120	85,257	42,239	40,097	746,739	3,983,018	106,435	3,817,724	490,809
$100,000,000 under $250,000,000	21	3,612,601	3,812,909	2,612,772	303,446	107,424	107,424	150,830	75,073	119,796	1,190,737	10,825,504	116,445	9,808,256	805,506
$250,000,000 under $500,000,000	12	4,254,277	4,520,123	2,965,367	405,335	[2]20,149	[2]20,149	112,405	55,228	106,642	1,323,166	9,068,482	34,393	8,596,096	947,264
$500,000,000 under $1,000,000,000	5	3,264,591	3,416,418	2,244,264	233,092	217,887	217,887	238,210	120,816	115,488	1,006,932	9,374,412	14,636	8,939,387	712,589
$1,000,000,000 or more	1	1,039,507	1,105,058	809,748	33,514	[2]2,196	[2]2,196	-	-	3,292	215,398	3,262,564	-	2,873,487	163,255
Business receipts not reported	1,436	-	12,221	10	2,355	[2]4,152	[2]3,964	1,888	593	2,342	32,258	76,324	4,700	121,479	34,918

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 5.—SELECTED INCOME AND BALANCE SHEET ITEMS, BY SIZE OF BUSINESS RECEIPTS, BY MAJOR INDUSTRIAL GROUP—Continued

Industrial group and size of business receipts	Number of returns	Business receipts (Thousand dollars)	Total compiled receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Returns other than Form 1120-S: Net income (less deficit) (Thousand dollars)	Returns other than Form 1120-S: Income subject to tax (Thousand dollars)	Returns other than Form 1120-S: Income tax (Thousand dollars)	Distributions to stockholders other than in own stock (Thousand dollars)	Current assets (Thousand dollars)	Gross capital assets: Depreciable assets (Thousand dollars)	Gross capital assets: Other (Thousand dollars)	Total assets (Thousand dollars)	Current liabilities (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES: COMMUNICATION															
Total	6,452	15,766,522	16,059,408	8,248,127	1,198,555	3,061,021	3,054,291	3,026,822	1,554,550	1,043,592	5,288,961	34,021,319	210,236	33,847,975	3,563,138
Under $10,000	542	2,682	6,340	1,168	952	[2]637	[2]630	54	(4)	28	2,110	14,230	1,453	13,694	4,833
$10,000 under $25,000	639	10,420	10,634	4,137	1,850	[2]1,812	[2]1,558	545	153	15	7,015	29,032	4,118	33,152	8,759
$25,000 under $50,000	1,165	42,494	43,624	17,501	5,388	[2]1,907	[2]1,016	2,942	893	538	16,073	93,339	3,822	104,227	14,248
$50,000 under $100,000	1,594	117,051	120,116	37,789	11,975	3,899	2,949	5,909	1,810	1,613	40,569	231,941	8,880	246,164	49,260
$100,000 under $200,000	1,033	142,178	144,629	49,365	16,164	5,810	4,565	9,160	2,961	3,789	56,981	285,359	7,781	313,370	38,326
$200,000 under $500,000	686	201,317	205,148	78,735	22,475	9,432	-7,909	14,490	5,865	4,617	69,215	366,640	12,984	391,306	74,621
$500,000 under $1,000,000	194	137,051	141,150	49,160	16,026	18,631	15,930	16,922	7,634	5,893	49,772	243,307	5,808	262,230	32,150
$1,000,000 under $5,000,000	225	457,126	478,549	191,911	46,356	91,962	91,962	90,679	42,852	16,220	183,431	796,623	29,821	862,495	115,489
$5,000,000 under $10,000,000	32	214,970	220,087	92,389	20,385	52,641	52,641	51,971	26,498	14,324	71,381	399,138	7,743	456,813	53,805
$10,000,000 under $50,000,000	21	466,836	482,422	197,111	47,921	111,014	111,014	105,263	52,376	26,037	209,789	964,250	28,489	1,101,297	105,895
$50,000,000 under $100,000,000	1	52,688	52,746	20,284	5,372	15,297	15,297	15,269	7,934	6,188	10,246	184,172	-	145,637	16,142
$100,000,000 under $250,000,000	1	145,445	145,695	38,906	15,283	41,605	41,605	41,592	21,622	16,967	23,193	509,706	350	420,543	17,097
$250,000,000 under $500,000,000	5	1,856,227	1,899,112	1,157,019	99,935	213,664	213,664	213,134	106,268	71,470	546,349	2,063,127	38,225	2,168,840	290,158
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	2	11,920,037	12,106,178	6,312,652	888,259	2,499,983	2,499,983	2,458,797	1,277,656	875,268	3,999,427	27,836,429	60,590	27,316,780	2,740,962
Business receipts not reported	312	-	2,978	-	214	1,439	[2]24	95	28	625	3,410	4,026	172	11,427	1,393
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES: ELECTRIC AND GAS COMPANIES AND SYSTEMS															
Total	1,503	20,197,429	20,453,211	9,896,571	2,346,794	3,342,775	3,341,655	3,296,583	1,704,608	1,762,479	5,416,385	73,492,718	481,892	66,559,501	5,431,431
Under $10,000	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
$10,000 under $25,000	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
$25,000 under $50,000	163	5,912	6,088	2,807	608	123	123	683	196	1,146	4,147	11,958	1,837	16,215	4,342
$50,000 under $100,000	189	12,056	12,797	6,302	975	1,791	1,592	1,502	437	3,323	4,811	20,464	624	18,769	5,064
$100,000 under $200,000	293	37,838	39,917	19,976	2,262	4,190	3,960	3,827	1,294	1,400	12,123	49,357	2,400	49,774	12,165
$200,000 under $500,000	198	55,961	57,520	30,273	4,038	5,225	4,517	4,956	1,961	2,092	17,567	87,471	3,588	88,435	13,391
$500,000 under $1,000,000	158	118,294	120,214	78,717	6,584	10,726	10,726	10,920	4,941	2,259	28,293	155,972	1,369	138,267	23,284
$1,000,000 under $5,000,000	133	307,652	314,227	191,932	24,544	28,080	28,080	33,738	16,938	11,378	94,967	831,510	19,604	812,130	88,961
$5,000,000 under $10,000,000	46	332,408	337,395	203,145	31,453	36,215	36,215	37,055	18,983	16,715	110,593	849,774	7,899	825,979	120,533
$10,000,000 under $50,000,000	84	2,177,274	2,238,772	1,075,295	260,034	354,457	354,457	333,190	171,558	185,731	644,004	9,004,081	64,348	8,377,555	823,209
$50,000,000 under $100,000,000	42	2,900,108	2,937,404	1,338,242	337,755	520,785	520,785	511,897	264,962	280,638	781,791	10,795,058	38,722	9,667,887	794,543
$100,000,000 under $250,000,000	35	5,615,678	5,656,663	2,482,076	663,030	1,225,535	1,225,535	1,213,967	630,135	560,280	1,434,908	21,286,102	280,592	19,416,368	1,447,851
$250,000,000 under $500,000,000	15	5,692,995	5,769,910	3,098,459	636,854	714,595	714,595	708,905	366,941	452,283	1,512,246	18,938,703	60,478	17,071,256	1,297,906
$500,000,000 under $1,000,000,000	5	2,940,511	2,961,451	1,369,188	378,465	441,149	441,149	435,807	226,223	245,185	769,176	11,457,030	-	10,068,575	799,013
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	(3)	-	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES: WATER SUPPLY AND OTHER SANITARY SERVICES															
Total	3,647	432,471	477,316	165,996	52,577	95,585	71,082	72,432	33,081	46,521	184,429	1,972,074	50,644	2,099,790	220,136
Under $10,000	1,418	6,232	6,401	2,463	1,465	[2]690	[2]480	451	140	26	6,367	46,839	3,203	54,660	11,430
$10,000 under $25,000	455	7,222	7,546	2,479	1,328	671	496	841	229	185	6,295	41,402	1,300	50,756	5,484
$25,000 under $50,000	493	16,728	17,467	7,278	2,021	1,000	923	1,150	339	290	7,935	74,320	3,438	68,472	8,423
$50,000 under $100,000	272	18,775	18,965	6,059	2,390	1,387	1,355	1,918	609	141	7,129	66,928	4,091	67,571	9,114
$100,000 under $200,000	363	51,805	77,244	24,688	6,527	28,329	4,066	5,683	2,101	24,471	18,021	133,087	3,641	126,474	20,607
$200,000 under $500,000	180	51,719	54,132	18,793	5,962	6,408	6,360	7,033	2,926	1,269	24,220	164,413	14,384	169,460	29,898
$500,000 under $1,000,000	78	48,293	49,548	22,096	5,752	7,029	7,029	6,684	3,061	1,510	16,986	117,844	4,137	108,590	15,284
$1,000,000 under $5,000,000	33	69,295	74,185	25,779	7,646	14,392	14,262	13,305	6,506	4,006	24,258	359,338	3,086	395,787	40,865
$5,000,000 under $10,000,000	8	52,623	55,617	15,950	6,276	11,963	11,963	10,408	5,312	4,219	25,313	291,927	5,464	288,126	27,910
$10,000,000 under $50,000,000	4	52,985	57,670	15,022	5,844	18,495	18,495	18,382	8,455	6,438	21,920	306,733	5,749	305,906	18,395
$50,000,000 under $100,000,000	1	56,794	58,256	25,389	7,358	6,685	6,685	6,530	3,403	3,966	25,040	364,808	-	455,253	31,373
$100,000,000 under $250,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$250,000,000 under $500,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	342	-	285	-	8	[2]84	[2]72	47	(4)	-	945	4,435	2,151	8,735	1,353

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 5.—SELECTED INCOME AND BALANCE SHEET ITEMS, BY SIZE OF BUSINESS RECEIPTS, BY MAJOR INDUSTRIAL GROUP—Continued

Industrial group and size of business receipts	Number of returns	Business receipts (Thousand dollars)	Total compiled receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Returns other than Form 1120-S: Net income (less deficit) (Thousand dollars)	Returns other than Form 1120-S: Income subject to tax (Thousand dollars)	Returns other than Form 1120-S: Income tax (Thousand dollars)	Distributions to stockholders other than in own stock (Thousand dollars)	Current assets (Thousand dollars)	Gross capital assets: Depreciable assets (Thousand dollars)	Gross capital assets: Other (Thousand dollars)	Total assets (Thousand dollars)	Current liabilities (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
TOTAL WHOLESALE AND RETAIL TRADE															
Total	364,947	266,419,143	270,846,706	211,854,044	2,189,295	4,563,809	4,352,148	5,173,764	2,271,775	1,239,465	67,354,579	26,228,711	2,233,747	94,590,990	33,233,097
Under $10,000	15,019	62,957	84,794	43,679	4,188	[2]25,682	[2]22,224	3,845	979	4,681	138,454	68,539	16,051	245,722	77,924
$10,000 under $25,000	19,644	335,997	388,939	205,584	11,149	[2]28,936	[2]25,550	13,235	3,695	4,270	257,228	127,609	21,939	440,392	150,516
$25,000 under $50,000	34,098	1,259,227	1,309,003	767,996	29,634	[2]33,841	[2]32,436	23,586	6,601	9,284	549,343	347,200	37,223	925,740	323,494
$50,000 under $100,000	54,964	4,001,745	4,115,042	2,530,122	75,902	[2]38,252	[2]35,457	60,913	17,580	12,462	1,460,572	832,034	71,436	2,280,054	803,209
$100,000 under $200,000	68,028	9,774,069	9,995,803	6,578,984	150,598	78,181	50,572	180,174	54,541	37,463	3,414,206	1,640,874	143,604	4,957,379	1,681,221
$200,000 under $500,000	79,872	25,479,737	25,981,821	18,450,883	307,496	390,323	315,405	481,148	152,638	73,836	7,808,363	3,316,452	255,128	10,719,116	3,825,684
$500,000 under $1,000,000	41,063	28,843,372	29,335,811	22,451,558	273,341	403,226	350,848	473,637	165,495	70,812	7,657,334	2,955,842	228,498	10,298,426	3,903,414
$1,000,000 under $5,000,000	36,571	71,332,290	72,462,374	58,669,754	467,352	1,054,850	995,319	1,146,396	477,355	199,697	16,375,502	5,373,836	537,471	21,570,443	8,496,609
$5,000,000 under $10,000,000	3,447	23,234,628	23,632,296	19,454,647	125,719	408,095	399,655	423,817	201,249	60,512	5,474,856	1,597,007	177,964	7,295,608	2,807,838
$10,000,000 under $50,000,000	1,863	35,559,236	36,116,737	29,612,858	228,675	687,227	685,962	736,014	366,457	127,934	8,582,049	3,039,203	263,051	11,959,778	4,460,600
$50,000,000 under $100,000,000	169	11,514,012	11,690,218	9,702,414	77,052	248,468	248,468	245,966	124,754	67,142	2,771,150	1,033,707	85,586	3,914,372	1,435,874
$100,000,000 under $250,000,000	94	14,402,582	14,654,026	11,738,725	105,653	378,984	378,984	350,188	179,512	93,045	3,348,835	1,536,268	103,317	5,246,504	1,496,717
$250,000,000 under $500,000,000	27	9,049,638	9,184,462	7,261,545	84,719	310,122	310,122	303,754	148,370	131,830	2,437,983	1,149,031	102,698	3,871,390	1,092,631
$500,000,000 under $1,000,000,000	16	11,098,117	11,287,766	8,758,048	97,881	345,262	345,262	344,282	178,687	104,779	2,843,543	1,429,128	62,507	4,882,112	1,476,788
$1,000,000,000 or more	9	20,471,536	20,555,990	15,627,147	146,334	389,885	389,885	378,710	190,858	228,876	4,046,440	1,731,153	113,139	5,662,833	1,115,757
Business receipts not reported	10,063	-	51,624	100	3,602	[2]4,103	[2]2,667	8,099	3,004	12,842	188,721	50,828	14,135	321,121	84,821
WHOLESALE AND RETAIL TRADE: TOTAL WHOLESALE															
Total	123,412	130,588,312	132,513,679	111,230,651	712,168	2,286,650	2,188,991	2,449,849	1,075,029	461,409	33,457,930	8,400,344	789,164	44,339,153	17,934,258
Under $10,000	6,767	26,612	39,531	17,155	1,542	[2]11,142	[2]10,169	2,407	639	3,239	69,218	22,646	8,359	117,041	42,103
$10,000 under $25,000	6,588	111,132	144,238	61,287	3,302	[2]5,571	[2]5,340	8,565	2,449	1,205	131,166	31,935	8,989	203,652	74,412
$25,000 under $50,000	7,612	278,869	299,865	166,864	6,226	[2]3,772	[2]4,751	10,487	3,058	5,306	173,721	73,426	12,461	277,314	95,880
$50,000 under $100,000	11,804	855,096	898,426	530,917	14,362	[2]906	[2]1,657	25,733	7,731	3,330	391,110	134,487	18,852	574,455	230,039
$100,000 under $200,000	16,577	2,390,127	2,460,637	1,659,187	31,434	36,186	27,991	62,982	19,599	10,787	921,018	325,091	31,073	1,316,007	520,047
$200,000 under $500,000	27,232	8,912,782	9,091,073	6,799,585	89,262	152,991	126,441	185,702	60,764	26,113	2,833,962	883,657	66,592	3,699,184	1,475,600
$500,000 under $1,000,000	18,791	13,311,117	13,503,728	10,733,084	104,646	207,715	184,459	227,478	80,248	31,649	3,687,725	1,110,675	86,916	4,750,527	1,927,136
$1,000,000 under $5,000,000	19,552	39,102,332	39,619,641	32,971,058	211,531	630,426	597,551	666,336	279,263	127,676	9,508,534	2,357,939	242,973	11,934,234	4,906,911
$5,000,000 under $10,000,000	2,078	14,111,776	14,296,304	12,219,519	57,845	255,079	249,020	260,810	125,158	42,665	3,478,298	746,018	82,495	4,478,118	1,832,478
$10,000,000 under $50,000,000	1,237	23,542,650	23,837,626	20,770,646	96,910	437,766	436,685	448,686	222,373	67,844	5,589,339	1,293,382	124,852	7,335,803	3,132,682
$50,000,000 under $100,000,000	105	7,326,038	7,405,493	6,638,965	23,497	151,544	151,544	150,516	75,871	32,562	1,744,605	345,652	27,879	2,234,518	997,814
$100,000,000 under $250,000,000	47	7,173,151	7,253,687	6,564,633	24,083	129,589	129,589	93,655	47,658	15,137	1,424,728	358,547	18,675	2,232,327	796,072
$250,000,000 under $500,000,000	15	5,147,779	5,228,311	4,378,211	27,925	217,655	217,655	211,593	101,519	81,786	1,658,723	413,193	40,731	2,313,256	798,688
$500,000,000 under $1,000,000,000	6	4,253,231	4,350,139	3,887,378	12,153	75,118	75,118	74,922	39,170	9,387	1,319,326	206,726	12,157	2,228,141	918,414
$1,000,000,000 or more	3	4,045,120	4,047,116	3,832,104	4,845	15,989	15,989	15,989	8,220	620	419,683	70,289	1,124	469,303	136,071
Business receipts not reported	4,998	-	37,864	58	2,605	[2]2,017	[2]1,134	3,988	1,309	2,103	106,774	26,681	5,036	175,273	49,911
WHOLESALE AND RETAIL TRADE: WHOLESALE: GROCERIES AND RELATED PRODUCTS															
Total	14,240	24,720,154	25,026,272	22,185,175	112,195	241,913	226,182	258,963	110,890	58,824	3,282,401	1,221,564	80,071	4,637,817	1,801,547
Under $10,000	394	2,082	2,339	945	58	[2]105	[2]71	377	113	-	4,541	591	982	8,068	2,571
$10,000 under $25,000	498	8,806	9,955	3,832	190	[2]388	[2]360	885	231	-	13,790	1,875	3,022	29,567	10,904
$25,000 under $50,000	687	25,419	26,102	12,802	500	179	206	1,142	327	140	15,191	6,750	984	27,673	10,484
$50,000 under $100,000	1,032	73,527	75,868	36,611	1,657	[2]118	[2]523	1,374	408	228	25,333	13,367	2,633	41,294	14,751
$100,000 under $200,000	1,686	242,849	246,112	159,985	3,855	4,279	3,109	5,031	1,479	1,489	73,174	33,516	1,277	103,148	41,829
$200,000 under $500,000	2,667	916,048	937,936	728,371	8,687	7,846	6,211	13,309	4,271	2,119	169,061	82,342	3,751	249,319	103,327
$500,000 under $1,000,000	2,570	1,800,498	1,811,934	1,515,992	12,062	16,208	13,326	21,298	7,549	4,694	286,346	127,399	6,284	388,022	147,620
$1,000,000 under $5,000,000	3,438	7,329,631	7,388,613	6,427,179	33,707	70,548	62,785	71,194	27,845	15,161	939,917	322,819	19,963	1,252,086	475,354
$5,000,000 under $10,000,000	481	3,233,421	3,272,838	2,974,799	9,683	26,915	25,146	25,507	11,742	4,028	374,803	115,830	10,254	496,831	222,489
$10,000,000 under $50,000,000	329	6,421,605	6,515,887	6,022,616	22,679	62,323	62,200	62,871	28,964	12,122	794,047	266,030	20,892	1,153,873	464,376
$50,000,000 under $100,000,000	28	1,828,012	1,866,617	1,673,403	8,376	33,986	33,986	34,535	17,730	10,534	263,444	130,954	5,649	414,503	129,928
$100,000,000 under $250,000,000	11	1,659,716	1,673,811	1,539,855	5,558	10,139	10,139	11,173	5,558	3,079	166,635	61,843	1,232	223,756	97,991
$250,000,000 under $500,000,000	4	1,178,540	1,187,351	1,088,785	5,017	9,691	9,691	9,655	4,507	5,075	142,770	57,200	3,125	227,818	77,905
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	415	-	10,909	-	166	410	337	612	166	155	13,349	1,048	23	21,859	2,018

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 5.—SELECTED INCOME AND BALANCE SHEET ITEMS, BY SIZE OF BUSINESS RECEIPTS, BY MAJOR INDUSTRIAL GROUP—Continued

Industrial group and size of business receipts	Number of returns	Business receipts (Thousand dollars)	Total compiled receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Returns other than Form 1120-S: Net income (less deficit) (Thousand dollars)	Returns other than Form 1120-S: Income subject to tax (Thousand dollars)	Returns other than Form 1120-S: Income tax (Thousand dollars)	Distributions to stockholders other than in own stock (Thousand dollars)	Current assets (Thousand dollars)	Gross capital assets: Depreciable assets (Thousand dollars)	Gross capital assets: Other (Thousand dollars)	Total assets (Thousand dollars)	Current liabilities (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
WHOLESALE AND RETAIL TRADE: WHOLESALE: ELECTRICAL GOODS, HARDWARE, AND PLUMBING AND HEATING EQUIPMENT AND SUPPLIES															
Total	13,766	12,775,398	12,943,596	10,456,579	59,126	233,556	223,153	273,142	119,408	36,324	4,098,982	675,395	74,586	4,894,258	2,020,261
Under $10,000	513	1,977	3,328	1,206	133	[2]86	[2]32	284	73	82	2,835	1,285	215	5,920	3,892
$10,000 under $25,000	677	11,329	18,031	6,773	224	[2]308	[2]192	1,161	360	-	12,553	2,456	228	17,920	4,525
$25,000 under $50,000	741	27,322	28,848	18,620	259	[2]170	[2]245	972	302	114	15,601	4,515	245	20,656	6,959
$50,000 under $100,000	1,410	105,353	113,250	69,255	1,314	[2]1,160	[2]691	3,043	935	-	42,520	9,749	2,059	57,405	23,269
$100,000 under $200,000	1,788	251,140	257,462	172,061	2,733	3,544	3,157	7,375	2,215	355	99,797	20,606	1,036	133,940	49,156
$200,000 under $500,000	3,412	1,130,215	1,144,855	871,102	8,660	16,931	14,624	22,272	7,043	2,538	391,647	69,685	6,764	467,899	189,607
$500,000 under $1,000,000	2,446	1,731,473	1,751,299	1,381,814	9,438	28,281	25,761	32,477	11,166	3,212	596,573	97,779	7,943	701,509	291,326
$1,000,000 under $5,000,000	2,074	4,102,032	4,157,332	3,358,058	17,355	65,472	61,941	79,790	33,908	9,792	1,333,624	214,717	24,858	1,571,309	612,652
$5,000,000 under $10,000,000	237	1,597,710	1,615,015	1,309,565	5,010	35,944	33,682	36,055	17,608	5,637	486,420	69,808	7,531	597,199	228,780
$10,000,000 under $50,000,000	106	1,852,925	1,883,571	1,538,976	8,791	43,310	43,310	45,402	23,024	9,728	678,057	135,564	17,836	839,161	374,354
$50,000,000 under $100,000,000	7	472,191	474,741	397,941	1,614	10,749	10,749	11,561	5,854	2,035	146,092	19,175	2,414	160,361	67,316
$100,000,000 under $250,000,000	5	787,096	789,278	699,826	2,254	23,342	23,342	23,342	12,109	-	137,836	3,762	31	147,389	74,654
$250,000,000 under $500,000,000	2	704,635	705,194	631,366	1,299	7,459	7,459	8,970	4,659	2,831	149,052	25,881	3,419	165,605	93,384
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	348	-	1,392	16	42	248	288	438	152	-	6,375	413	7	7,985	387
WHOLESALE AND RETAIL TRADE: WHOLESALE: OTHER WHOLESALERS															
Total	95,406	93,092,760	94,543,811	78,588,897	540,847	1,811,181	1,739,656	1,917,744	844,731	366,261	26,076,547	6,503,385	634,507	34,807,078	14,112,450
Under $10,000	5,860	22,553	33,864	15,004	1,351	[2]10,951	[2]10,066	1,746	453	3,157	61,842	20,770	7,162	103,053	35,640
$10,000 under $25,000	5,413	90,997	116,252	50,682	2,888	[2]4,875	[2]4,788	6,519	1,858	1,205	104,823	27,604	5,739	156,165	58,983
$25,000 under $50,000	6,184	226,128	244,915	135,442	5,467	[2]3,781	[2]4,712	8,373	2,429	5,052	142,929	62,161	11,232	228,985	78,437
$50,000 under $100,000	9,362	676,216	709,308	425,051	11,391	372	[2]443	21,316	6,388	3,102	323,257	111,371	14,160	475,756	192,019
$100,000 under $200,000	13,103	1,896,138	1,957,063	1,327,141	24,846	28,363	21,725	50,576	15,905	8,943	748,047	270,969	28,760	1,078,919	429,062
$200,000 under $500,000	21,153	6,866,519	7,008,282	5,200,112	71,915	128,214	105,606	150,121	49,450	21,456	2,273,254	731,630	56,077	2,981,966	1,182,666
$500,000 under $1,000,000	13,775	9,779,146	9,940,495	7,835,278	83,146	163,226	145,372	173,703	61,533	23,743	2,804,806	885,497	72,689	3,660,996	1,488,190
$1,000,000 under $5,000,000	14,040	27,671,169	28,073,696	23,185,821	160,469	494,406	472,825	515,352	217,510	102,723	7,234,993	1,820,403	198,152	9,110,839	3,818,905
$5,000,000 under $10,000,000	1,360	9,280,645	9,408,451	7,935,155	43,152	192,220	190,192	199,248	95,808	33,000	2,617,075	560,380	64,710	3,384,088	1,381,209
$10,000,000 under $50,000,000	802	15,268,120	15,438,168	13,209,054	65,440	332,133	331,175	340,413	170,385	45,994	4,117,235	891,788	86,124	5,342,769	2,293,952
$50,000,000 under $100,000,000	70	5,025,835	5,064,135	4,567,621	13,507	106,809	106,809	104,420	52,287	19,993	1,335,069	195,523	19,816	1,659,654	800,570
$100,000,000 under $250,000,000	31	4,726,339	4,790,598	4,324,952	16,271	96,108	96,108	59,140	29,991	12,058	1,120,257	292,942	17,412	1,861,182	623,427
$250,000,000 under $500,000,000	9	3,264,604	3,335,766	2,658,060	21,609	200,505	200,505	192,968	92,353	73,880	1,366,901	330,112	34,187	1,919,833	627,399
$500,000,000 under $1,000,000,000	6	4,253,231	4,350,139	3,887,378	12,153	75,118	75,118	74,922	39,170	9,387	1,319,326	206,726	12,157	2,228,141	918,414
$1,000,000,000 or more	3	4,045,120	4,047,116	3,832,104	4,845	15,989	15,989	15,989	8,220	620	419,683	70,289	1,124	469,303	136,071
Business receipts not reported	4,235	-	25,563	42	2,397	[2]2,675	[2]1,759	2,938	991	1,948	87,050	25,220	5,006	145,429	47,506
WHOLESALE AND RETAIL TRADE: TOTAL RETAIL															
Total	230,243	130,056,689	132,437,539	96,237,308	1,410,538	2,151,902	2,049,547	2,582,102	1,136,845	744,728	32,002,943	17,065,870	1,371,308	47,566,230	14,444,498
Under $10,000	7,348	32,921	40,009	23,920	2,411	[2]13,128	[2]10,790	946	220	1,326	61,287	42,862	5,852	116,006	33,950
$10,000 under $25,000	12,416	214,453	232,637	136,271	7,573	[2]21,218	[2]18,195	4,608	1,225	2,806	118,920	92,719	12,718	223,733	72,727
$25,000 under $50,000	25,391	940,945	968,060	572,626	22,607	[2]29,150	[2]26,943	11,722	3,136	3,795	352,527	263,947	23,598	611,906	215,822
$50,000 under $100,000	41,873	3,054,735	3,121,682	1,940,882	59,631	[2]39,051	[2]35,734	31,949	8,862	9,035	1,018,897	677,327	47,965	1,629,040	551,416
$100,000 under $200,000	49,636	7,117,615	7,264,000	4,725,699	115,344	43,923	25,466	113,867	33,994	26,256	2,395,295	1,278,583	109,254	3,512,159	1,109,934
$200,000 under $500,000	50,175	15,771,993	16,079,775	11,070,094	208,646	224,813	180,728	283,281	88,074	44,539	4,694,162	2,328,551	175,146	6,640,832	2,221,713
$500,000 under $1,000,000	20,867	14,572,361	14,858,551	10,992,600	158,263	179,291	151,899	227,356	78,632	36,450	3,687,134	1,724,429	130,067	5,142,622	1,855,017
$1,000,000 under $5,000,000	15,972	30,417,568	30,995,605	24,287,052	235,964	393,361	372,096	448,424	184,822	63,671	6,378,731	2,779,217	276,538	8,934,154	3,346,261
$5,000,000 under $10,000,000	1,297	8,642,430	8,838,478	6,856,117	63,544	134,966	132,605	145,441	69,358	16,507	1,847,636	793,466	86,679	2,589,762	918,947
$10,000,000 under $50,000,000	585	11,201,477	11,447,545	8,228,866	123,106	223,608	223,424	258,770	129,763	53,195	2,605,113	1,612,428	128,134	4,113,545	1,182,482
$50,000,000 under $100,000,000	61	4,026,953	4,121,118	2,936,784	51,677	92,116	92,116	91,250	46,735	34,580	972,117	658,528	57,444	1,596,138	387,253
$100,000,000 under $250,000,000	45	6,890,077	7,054,055	4,917,308	76,811	227,410	227,410	236,242	121,367	68,344	1,872,730	1,170,868	84,586	2,921,001	683,368
$250,000,000 under $500,000,000	12	3,901,859	3,956,151	2,883,334	56,794	92,467	92,467	92,161	46,851	50,044	779,260	735,838	61,967	1,558,134	293,943
$500,000,000 under $1,000,000,000	10	6,844,886	6,937,627	4,870,670	85,728	270,144	270,144	269,360	139,517	95,392	1,524,217	1,222,402	50,350	2,653,971	558,374
$1,000,000,000 or more	6	16,426,416	16,508,874	11,795,043	141,489	373,896	373,896	362,721	182,638	228,256	3,626,757	1,660,864	112,015	5,193,530	979,686
Business receipts not reported	4,549	-	13,372	42	950	[2]1,546	[2]1,042	4,004	1,651	10,532	68,160	23,841	8,995	129,697	33,605

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 5.—SELECTED INCOME AND BALANCE SHEET ITEMS, BY SIZE OF BUSINESS RECEIPTS, BY MAJOR INDUSTRIAL GROUP—Continued

Industrial group and size of business receipts	Number of returns	Business receipts (Thousand dollars)	Total compiled receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Returns other than Form 1120-S: Net income (less deficit) (Thousand dollars)	Returns other than Form 1120-S: Income subject to tax (Thousand dollars)	Returns other than Form 1120-S: Income tax (Thousand dollars)	Distributions to stockholders other than in own stock (Thousand dollars)	Current assets (Thousand dollars)	Gross capital assets: Depreciable assets (Thousand dollars)	Gross capital assets: Other (Thousand dollars)	Total assets (Thousand dollars)	Current liabilities (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
WHOLESALE AND RETAIL TRADE: RETAIL: FOOD															
Total	16,299	33,634,026	33,845,338	26,930,168	321,744	531,146	522,592	590,593	287,957	145,102	3,359,319	3,395,895	186,598	6,166,303	1,928,432
Under $10,000	316	1,539	1,782	940	106	[2]275	[2]98	186	41	-	839	779	109	1,896	493
$10,000 under $25,000	658	11,774	12,965	7,245	758	[2]153	[2]134	317	108	7	3,370	5,852	704	8,788	3,355
$25,000 under $50,000	1,112	42,370	43,661	27,179	1,558	[2]1,558	[2]1,818	246	58	138	6,330	15,756	1,067	19,779	4,865
$50,000 under $100,000	2,441	185,663	187,330	132,106	3,600	[2]2,413	[2]2,254	1,280	335	207	22,096	37,827	2,519	53,654	22,378
$100,000 under $200,000	2,545	354,303	357,544	267,507	5,583	932	[2]12	3,396	1,023	500	39,803	52,521	2,621	84,888	28,422
$200,000 under $500,000	3,337	1,064,445	1,073,291	823,332	13,835	[2]6,597	[2]7,582	7,241	2,307	993	117,587	150,965	12,735	234,427	90,619
$500,000 under $1,000,000	2,230	1,588,358	1,599,457	1,275,528	16,545	11,131	9,324	15,612	5,038	1,955	153,463	167,386	10,161	283,798	96,195
$1,000,000 under $5,000,000	2,840	5,410,471	5,438,589	4,414,652	46,919	44,930	39,430	59,803	23,011	6,203	442,940	459,505	22,895	817,088	345,131
$5,000,000 under $10,000,000	241	1,581,727	1,596,873	1,279,688	14,726	15,456	15,376	20,109	9,473	1,154	149,571	151,154	8,015	264,065	107,509
$10,000,000 under $50,000,000	217	4,093,137	4,129,056	3,317,316	36,094	44,725	44,725	53,177	26,480	5,390	382,881	398,435	23,811	664,628	257,515
$50,000,000 under $100,000,000	23	1,574,589	1,597,723	1,259,417	18,432	25,999	25,999	29,731	15,275	3,625	167,989	153,229	7,225	285,741	90,154
$100,000,000 under $250,000,000	20	2,915,360	2,932,558	2,287,082	30,133	58,654	58,654	59,030	29,654	15,668	326,178	349,688	29,600	625,051	169,802
$250,000,000 under $500,000,000	7	2,380,656	2,400,326	1,905,861	26,654	52,605	52,605	53,105	26,685	22,170	267,137	250,017	7,943	553,360	128,184
$500,000,000 under $1,000,000,000	5	3,298,145	3,334,779	2,648,536	34,893	74,113	74,113	73,503	37,823	23,289	394,266	395,117	24,263	744,314	173,493
$1,000,000,000 or more	3	9,131,489	9,135,560	7,283,779	71,886	211,048	211,048	210,787	109,317	63,803	881,507	807,204	32,890	1,512,625	410,133
Business receipts not reported	304	-	3,844	-	22	2,549	3,216	3,070	1,329	-	3,362	400	40	12,201	184
WHOLESALE AND RETAIL TRADE: RETAIL: GENERAL MERCHANDISE															
Total	14,979	25,895,143	26,526,601	16,767,243	354,341	785,555	776,994	813,772	396,214	386,440	9,255,701	4,923,261	374,412	13,985,498	2,969,966
Under $10,000	851	2,575	2,775	1,724	131	[2]552	[2]451	91	22	-	5,638	1,012	1,027	8,246	2,211
$10,000 under $25,000	862	15,397	21,657	9,996	914	412	455	1,609	420	3	8,808	6,548	41	14,501	5,330
$25,000 under $50,000	1,338	48,479	51,957	30,709	1,661	628	[2]900	1,220	354	653	31,314	13,655	2,393	45,439	16,776
$50,000 under $100,000	2,138	158,018	167,157	104,618	5,227	[2]1,023	[2]862	2,374	702	2,505	66,999	48,182	4,854	117,360	33,033
$100,000 under $200,000	2,789	400,918	407,586	277,412	7,411	3,076	2,709	9,760	2,894	1,443	155,971	66,114	3,209	207,999	67,486
$200,000 under $500,000	3,400	1,076,887	1,094,266	733,834	20,234	27,758	24,493	29,714	9,683	4,794	335,748	186,850	6,518	481,204	140,168
$500,000 under $1,000,000	1,397	988,147	1,016,737	688,435	17,537	14,724	12,288	21,232	7,552	3,444	291,201	173,986	7,431	426,043	144,336
$1,000,000 under $5,000,000	1,372	2,713,573	2,811,830	1,852,179	36,298	80,812	79,695	88,417	40,433	15,919	871,935	434,532	27,444	1,256,126	371,755
$5,000,000 under $10,000,000	158	1,121,537	1,168,981	758,569	13,669	27,560	27,560	31,991	15,852	5,045	393,451	185,060	14,007	573,382	165,888
$10,000,000 under $50,000,000	136	2,898,686	2,997,893	1,910,689	40,538	83,176	83,176	90,818	45,761	22,709	993,957	598,993	52,800	1,570,975	338,160
$50,000,000 under $100,000,000	24	1,576,135	1,623,039	1,057,083	24,277	41,074	41,074	40,424	20,857	16,616	549,606	366,684	43,149	884,679	200,388
$100,000,000 under $250,000,000	16	2,531,920	2,629,783	1,631,124	35,740	109,676	109,676	109,197	56,472	42,556	1,151,160	673,819	51,306	1,787,801	358,848
$250,000,000 under $500,000,000	5	1,521,203	1,555,825	977,473	30,140	39,862	39,862	39,056	20,166	27,874	512,123	485,821	54,024	1,004,774	165,759
$500,000,000 under $1,000,000,000	5	3,546,741	3,602,848	2,222,134	50,835	196,031	196,031	195,857	101,694	72,103	1,129,951	827,285	26,087	1,909,657	384,881
$1,000,000,000 or more	3	7,294,927	7,373,314	4,511,264	69,603	162,848	162,848	151,934	73,321	164,453	2,745,250	853,660	79,125	3,680,905	569,553
Business receipts not reported	485	-	953	-	126	[2]507	[2]660	78	31	6,323	12,589	1,060	997	16,407	5,394
WHOLESALE AND RETAIL TRADE: RETAIL: APPAREL AND ACCESSORIES															
Total	27,379	8,735,887	8,965,212	5,713,936	89,418	135,499	127,654	196,466	76,578	38,222	3,132,838	1,108,181	46,723	4,144,800	1,391,373
Under $10,000	582	2,893	3,268	2,517	30	[2]1,649	[2]1,192	136	41	-	3,108	905	25	5,388	1,116
$10,000 under $25,000	1,551	26,965	28,276	19,083	459	[2]3,951	[2]3,745	342	112	67	19,063	5,456	584	27,143	10,520
$25,000 under $50,000	3,139	114,673	117,453	74,158	1,443	[2]4,887	[2]3,667	1,404	418	146	58,311	15,499	686	75,919	33,195
$50,000 under $100,000	5,876	417,667	424,433	272,126	4,470	[2]6,861	[2]6,064	4,759	1,236	1,038	179,848	50,953	1,603	220,074	86,728
$100,000 under $200,000	7,113	1,023,057	1,037,616	662,858	11,812	16,272	13,446	21,166	6,306	6,622	415,310	128,510	6,013	513,508	167,852
$200,000 under $500,000	5,954	1,849,060	1,885,895	1,188,899	17,620	40,055	34,757	45,299	14,153	5,507	662,076	201,324	6,303	825,706	298,951
$500,000 under $1,000,000	1,784	1,205,234	1,241,602	777,143	11,792	26,353	25,304	32,438	12,040	1,800	412,863	132,279	5,540	517,148	185,028
$1,000,000 under $5,000,000	793	1,522,990	1,578,717	981,040	15,712	28,299	27,044	33,064	13,378	3,194	569,296	213,744	12,955	759,829	261,458
$5,000,000 under $10,000,000	75	515,196	532,371	303,227	5,090	7,301	7,301	9,652	4,742	1,158	161,576	70,741	4,985	222,926	80,073
$10,000,000 under $50,000,000	44	907,203	941,116	587,320	10,181	13,481	13,481	21,172	10,287	5,985	300,432	139,036	4,458	445,529	135,760
$50,000,000 under $100,000,000	9	586,740	602,835	406,203	5,371	17,231	17,231	13,607	6,949	11,833	196,851	77,020	1,252	320,721	71,005
$100,000,000 under $250,000,000	4	564,209	570,369	439,362	5,412	4,021	4,021	13,418	6,913	551	147,720	72,635	2,319	201,896	58,442
$250,000,000 under $500,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	455	-	1,261	-	26	[2]166	[2]263	9	3	321	6,384	79	-	9,013	1,245

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 5.—SELECTED INCOME AND BALANCE SHEET ITEMS, BY SIZE OF BUSINESS RECEIPTS, BY MAJOR INDUSTRIAL GROUP—Continued

Industrial group and size of business receipts	Number of returns	Business receipts (Thousand dollars)	Total compiled receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Returns other than Form 1120-S: Net income (less deficit) (Thousand dollars)	Returns other than Form 1120-S: Income subject to tax (Thousand dollars)	Returns other than Form 1120-S: Income tax (Thousand dollars)	Distributions to stockholders other than in own stock (Thousand dollars)	Current assets (Thousand dollars)	Gross capital assets: Depreciable assets (Thousand dollars)	Gross capital assets: Other (Thousand dollars)	Total assets (Thousand dollars)	Current liabilities (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
WHOLESALE AND RETAIL TRADE: RETAIL: FURNITURE, HOME FURNISHINGS, AND EQUIPMENT															
Total	22,370	5,699,998	5,973,399	3,784,858	50,204	39,338	36,490	104,318	38,635	18,126	2,758,683	577,938	53,005	3,401,953	1,138,170
Under $10,000	649	2,779	4,546	2,096	168	[2]1,219	[2]1,079	47	[4]	405	7,072	3,274	380	11,919	2,934
$10,000 under $25,000	1,097	18,562	19,002	12,365	384	[2]3,542	[2]2,832	232	49	1,311	11,501	3,611	111	15,393	5,068
$25,000 under $50,000	2,597	98,816	101,752	59,965	1,705	[2]5,337	[2]4,941	842	195	30	53,129	17,383	1,064	71,528	26,557
$50,000 under $100,000	4,127	305,420	315,205	193,703	3,917	[2]6,353	[2]5,450	2,779	761	610	138,944	39,333	2,619	181,323	57,211
$100,000 under $200,000	5,805	822,451	854,244	539,701	8,088	1,705	[2]145	12,194	3,717	2,211	412,397	84,524	6,471	495,562	165,915
$200,000 under $500,000	5,406	1,666,400	1,730,855	1,113,259	14,968	17,068	16,785	29,562	9,026	2,655	751,394	171,551	18,137	921,462	306,251
$500,000 under $1,000,000	1,662	1,126,204	1,169,635	781,016	8,659	14,616	12,206	19,007	6,566	3,442	476,992	93,416	5,026	588,683	224,413
$1,000,000 under $5,000,000	639	1,032,034	1,102,440	686,041	7,794	16,469	16,006	22,881	9,879	2,084	532,309	102,704	11,742	655,584	208,497
$5,000,000 under $10,000,000	35	241,573	260,259	147,235	1,995	1,335	1,335	5,525	2,747	842	157,286	27,666	3,265	187,778	61,243
$10,000,000 under $50,000,000	19	329,959	355,072	205,299	2,341	4,235	4,235	9,918	5,071	3,096	197,411	32,789	4,174	239,140	73,075
$50,000,000 under $100,000,000	1	55,800	58,978	44,167	165	978	978	973	498	-	11,205	1,329	-	18,527	5,629
$100,000,000 under $250,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$250,000,000 under $500,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	333	-	1,411	11	20	[2]617	[2]608	358	126	1,440	9,043	358	16	15,054	1,377
WHOLESALE AND RETAIL TRADE: RETAIL: AUTOMOTIVE DEALERS AND GASOLINE SERVICE STATIONS															
Total	38,128	29,263,798	29,729,375	24,978,682	166,793	194,123	176,553	277,710	108,170	34,848	5,599,671	1,980,634	326,306	7,584,581	3,097,367
Under $10,000	1,011	4,213	5,893	4,139	485	[2]2,789	[2]2,207	115	35	306	19,967	7,716	1,556	29,320	8,759
$10,000 under $25,000	1,144	19,205	21,360	13,990	954	[2]2,090	[2]1,872	265	81	10	17,850	11,770	4,443	35,658	8,383
$25,000 under $50,000	2,045	75,490	79,041	57,951	1,569	[2]5,473	[2]4,444	785	207	639	36,232	23,641	3,759	60,598	20,334
$50,000 under $100,000	3,563	265,128	272,204	191,736	3,694	[2]5,042	[2]4,791	2,497	725	386	76,808	50,959	11,577	134,220	45,872
$100,000 under $200,000	5,324	787,520	804,957	610,641	10,553	[2]7,292	[2]7,684	7,462	2,248	831	232,206	124,893	20,529	358,909	122,112
$200,000 under $500,000	9,046	3,019,291	3,072,889	2,467,935	24,142	13,841	10,336	28,763	8,614	3,816	729,087	315,635	41,644	1,026,986	384,567
$500,000 under $1,000,000	6,748	4,818,816	4,896,518	4,109,612	30,305	13,438	8,687	32,951	10,333	5,885	960,947	326,638	41,729	1,267,198	538,372
$1,000,000 under $5,000,000	7,483	14,707,401	14,918,528	12,719,834	69,505	103,515	94,867	119,308	45,060	12,460	2,486,867	824,965	140,623	3,296,814	1,438,753
$5,000,000 under $10,000,000	630	4,136,580	4,209,089	3,604,853	16,525	51,271	49,043	47,608	21,674	4,032	648,122	205,671	41,451	861,273	355,407
$10,000,000 under $50,000,000	81	1,193,274	1,211,149	1,023,487	7,763	20,581	20,397	22,300	11,100	2,733	233,734	71,858	16,347	336,078	129,008
$50,000,000 under $100,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$100,000,000 under $250,000,000	1	236,880	236,907	174,494	1,231	15,497	15,497	15,497	8,050	3,486	147,529	13,913	223	155,583	41,361
$250,000,000 under $500,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	1,052	-	840	10	67	[2]1,334	[2]1,276	159	43	264	10,322	2,975	2,425	21,944	4,439
WHOLESALE AND RETAIL TRADE: RETAIL: EATING AND DRINKING PLACES															
Total	34,498	5,978,462	6,090,683	3,014,327	172,383	81,015	74,559	131,227	50,522	34,248	747,864	2,004,038	122,767	2,376,424	740,166
Under $10,000	1,057	5,469	5,875	3,023	529	[2]1,439	[2]1,164	84	18	2	5,783	6,904	1,307	14,712	3,136
$10,000 under $25,000	2,890	50,232	53,450	28,617	2,096	[2]3,530	[2]3,290	914	233	671	10,077	34,603	3,601	48,245	11,516
$25,000 under $50,000	7,508	279,036	283,850	147,706	9,038	[2]6,225	[2]5,854	2,986	778	676	33,773	110,154	7,843	141,551	41,219
$50,000 under $100,000	8,765	619,140	630,754	315,378	20,483	[2]7,929	[2]7,504	6,510	1,795	526	71,088	232,378	10,011	277,276	81,020
$100,000 under $200,000	6,774	947,230	962,314	468,855	30,610	[2]6,084	[2]7,366	11,456	3,421	2,707	92,047	350,130	23,068	384,323	118,935
$200,000 under $500,000	4,875	1,491,535	1,514,463	726,707	42,837	27,539	24,966	31,779	9,917	4,123	164,055	457,534	22,404	522,810	171,858
$500,000 under $1,000,000	1,529	1,042,703	1,060,459	491,097	31,232	27,230	23,359	27,531	10,100	5,991	138,899	341,202	15,360	375,102	128,714
$1,000,000 under $5,000,000	409	769,640	792,172	407,139	15,943	19,881	19,913	19,088	8,506	11,424	91,444	206,999	14,292	252,331	100,994
$5,000,000 under $10,000,000	14	106,108	109,579	48,512	2,738	4,553	4,553	4,146	2,094	384	13,618	35,806	1,253	37,130	8,832
$10,000,000 under $50,000,000	21	505,914	514,566	275,485	12,851	23,419	23,419	22,762	11,606	5,140	89,686	159,193	17,041	235,551	46,987
$50,000,000 under $100,000,000	1	52,718	52,908	41,460	2,165	1,359	1,359	1,359	701	1,014	4,551	42,743	5,297	27,609	4,992
$100,000,000 under $250,000,000	1	108,737	109,116	60,348	1,641	2,612	2,612	2,612	1,353	1,589	27,532	22,352	1,019	46,617	19,750
$250,000,000 under $500,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	654	-	1,177	-	220	[2]371	[2]444	-	-	1	5,311	4,040	271	13,167	2,213

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 5.—SELECTED INCOME AND BALANCE SHEET ITEMS, BY SIZE OF BUSINESS RECEIPTS, BY MAJOR INDUSTRIAL GROUP—Continued

Industrial group and size of business receipts	Number of returns	Business receipts (Thousand dollars)	Total compiled receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Returns other than Form 1120-S: Net income (less deficit) (Thousand dollars)	Returns other than Form 1120-S: Income subject to tax (Thousand dollars)	Returns other than Form 1120-S: Income tax (Thousand dollars)	Distributions to stockholders other than in own stock (Thousand dollars)	Current assets (Thousand dollars)	Gross capital assets: Depreciable assets (Thousand dollars)	Gross capital assets: Other (Thousand dollars)	Total assets (Thousand dollars)	Current liabilities (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
WHOLESALE AND RETAIL TRADE: RETAIL: BUILDING MATERIALS, HARDWARE, AND FARM EQUIPMENT															
Total	25,475	7,805,584	7,967,973	5,963,166	88,624	110,779	93,331	155,406	56,659	31,118	3,246,891	1,149,370	140,322	4,330,998	1,291,663
Under $10,000	789	3,852	4,732	2,759	329	[2]1,340	[2]934	39	5	322	5,767	9,883	396	18,174	4,088
$10,000 under $25,000	902	16,087	16,780	11,747	395	[2]2,460	[2]2,110	135	42	693	14,295	4,509	790	18,076	5,365
$25,000 under $50,000	2,177	79,753	82,426	54,740	1,329	[2]2,386	[2]2,129	929	218	335	45,608	21,127	2,325	63,570	16,413
$50,000 under $100,000	4,230	315,198	320,086	222,732	4,627	[2]6,069	[2]5,199	2,732	776	469	157,356	62,226	5,340	208,716	66,700
$100,000 under $200,000	6,180	897,265	914,470	651,136	12,544	[2]825	[2]2,967	11,291	3,192	4,000	431,227	158,628	23,465	568,178	163,146
$200,000 under $500,000	6,846	2,144,817	2,186,763	1,635,137	24,837	30,736	21,865	39,575	12,180	9,022	904,957	313,961	37,613	1,179,390	341,525
$500,000 under $1,000,000	2,663	1,845,974	1,877,250	1,430,911	19,173	35,141	28,181	36,204	12,315	7,694	687,222	237,656	25,180	895,204	278,104
$1,000,000 under $5,000,000	1,118	1,927,134	1,970,589	1,509,662	19,013	44,371	42,908	49,919	20,960	5,715	738,273	250,117	28,917	986,688	282,189
$5,000,000 under $10,000,000	53	354,699	365,642	276,127	4,232	9,787	9,734	9,713	4,673	1,465	147,462	60,232	9,250	215,506	61,530
$10,000,000 under $50,000,000	15	220,805	227,933	168,194	1,889	4,636	4,636	4,827	2,284	983	107,344	27,120	2,940	160,803	60,620
$50,000,000 under $100,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$100,000,000 under $250,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$250,000,000 under $500,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	502	-	1,302	21	256	[2]812	[2]654	42	14	420	7,380	3,911	4,106	16,693	11,983
WHOLESALE AND RETAIL TRADE: RETAIL: OTHER RETAIL STORES															
Total	51,115	13,043,791	13,338,958	9,084,928	167,031	274,447	241,374	312,610	122,110	56,624	3,901,976	1,926,553	121,175	5,575,673	1,887,361
Under $10,000	2,093	9,601	11,138	6,722	633	[2]3,803	[2]3,665	248	58	291	13,113	12,389	1,052	26,351	11,213
$10,000 under $25,000	3,312	56,231	59,147	33,228	1,613	[2]5,904	[2]4,667	794	180	44	33,956	20,370	2,444	55,929	23,190
$25,000 under $50,000	5,475	202,328	207,920	120,218	4,304	[2]3,912	[2]3,190	3,310	908	1,178	87,830	46,732	4,461	133,522	56,463
$50,000 under $100,000	10,733	788,501	804,513	508,483	13,613	[2]3,361	[2]3,610	9,018	2,532	3,294	305,758	155,469	9,442	436,417	158,474
$100,000 under $200,000	13,106	1,884,871	1,925,269	1,247,589	28,743	36,139	27,485	37,142	11,193	7,942	616,334	313,263	23,878	898,792	276,066
$200,000 under $500,000	11,311	3,459,558	3,521,353	2,380,991	50,173	74,413	55,108	71,348	22,194	13,629	1,029,258	530,731	29,792	1,448,847	487,774
$500,000 under $1,000,000	2,854	1,956,925	1,996,893	1,438,858	23,020	36,658	32,550	42,381	14,688	6,239	565,547	251,866	19,640	789,446	259,855
$1,000,000 under $5,000,000	1,318	2,334,325	2,382,740	1,716,505	24,780	55,084	52,233	55,944	23,595	6,672	645,667	286,591	17,670	909,694	337,484
$5,000,000 under $10,000,000	91	585,010	595,684	437,906	4,569	17,703	17,703	16,697	8,103	2,427	176,550	57,136	4,453	227,702	78,465
$10,000,000 under $50,000,000	52	1,052,499	1,070,760	741,076	11,449	29,355	29,355	33,796	17,174	7,159	299,668	185,004	6,563	460,841	141,357
$50,000,000 under $100,000,000	3	180,971	185,635	128,454	1,267	5,475	5,475	5,156	2,455	1,492	41,915	17,523	521	58,861	15,085
$100,000,000 under $250,000,000	3	532,971	575,322	324,898	2,654	36,950	36,950	36,488	18,925	4,494	72,611	38,461	119	104,053	35,165
$250,000,000 under $500,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	764	-	2,584	-	213	[2]350	[2]353	288	105	1,763	13,769	11,018	1,140	25,218	6,770
WHOLESALE AND RETAIL TRADE NOT ALLOCABLE															
Total	11,292	5,774,142	5,895,488	4,386,085	66,589	125,257	113,610	141,813	59,901	33,328	1,893,706	762,497	73,275	2,685,607	854,341
Under $10,000	904	3,424	5,254	2,604	235	[2]1,412	[2]1,265	492	120	116	7,949	3,031	1,840	12,675	1,871
$10,000 under $25,000	640	10,412	12,064	8,026	274	[2]2,147	[2]2,015	62	21	259	7,142	2,955	232	13,007	3,377
$25,000 under $50,000	1,095	39,413	41,078	28,506	801	[2]919	[2]742	1,377	407	183	23,095	9,827	1,164	36,520	11,792
$50,000 under $100,000	1,287	91,914	94,934	58,323	1,909	1,705	1,934	3,231	987	97	50,565	20,220	4,619	76,559	21,754
$100,000 under $200,000	1,815	266,327	271,166	194,098	3,820	[2]1,928	[2]2,885	3,325	948	420	97,893	37,200	3,277	129,213	51,240
$200,000 under $500,000	2,465	794,962	810,973	581,204	9,588	12,519	8,236	12,165	3,800	3,184	280,239	104,244	13,390	379,100	128,371
$500,000 under $1,000,000	1,405	959,894	973,532	725,874	10,432	16,220	14,490	18,803	6,615	2,713	282,475	120,738	11,515	405,277	121,261
$1,000,000 under $5,000,000	1,047	1,811,890	1,847,128	1,411,644	19,857	31,063	25,672	31,636	13,270	8,350	488,237	236,680	17,960	702,055	243,437
$5,000,000 under $10,000,000	72	480,422	497,514	379,011	4,330	18,050	18,030	17,566	6,733	1,340	148,922	57,523	8,790	227,728	56,413
$10,000,000 under $50,000,000	41	815,109	831,566	613,346	8,659	25,853	25,853	28,558	14,321	6,895	387,597	133,393	10,065	510,430	145,436
$50,000,000 under $100,000,000	3	161,021	163,607	126,665	1,878	4,808	4,808	4,200	2,148	-	54,428	29,527	263	83,716	50,807
$100,000,000 under $250,000,000	2	339,354	346,284	256,784	4,759	21,985	21,985	20,291	10,487	9,564	51,377	6,853	56	93,176	17,277
$250,000,000 under $500,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	516	-	388	-	47	[2]540	[2]491	107	44	207	13,787	306	104	16,151	1,305

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 5.—SELECTED INCOME AND BALANCE SHEET ITEMS, BY SIZE OF BUSINESS RECEIPTS, BY MAJOR INDUSTRIAL GROUP—Continued

Industrial group and size of business receipts	Number of returns	Business receipts (Thousand dollars)	Total compiled receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Returns other than Form 1120-S: Net income (less deficit) (Thousand dollars)	Returns other than Form 1120-S: Income subject to tax (Thousand dollars)	Returns other than Form 1120-S: Income tax (Thousand dollars)	Distributions to stockholders other than in own stock (Thousand dollars)	Current assets (Thousand dollars)	Gross capital assets: Depreciable assets (Thousand dollars)	Gross capital assets: Other (Thousand dollars)	Total assets (Thousand dollars)	Current liabilities (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
TOTAL FINANCE, INSURANCE, AND REAL ESTATE[1]															
Total	340,210	43,215,510	75,584,053	18,057,618	2,140,516	8,982,109	8,900,564	8,874,657	3,137,618	3,617,719	360,866,045	45,251,464	13,376,966	699,887,834	390,653,360
Under $10,000	104,030	235,270	432,977	2,467	70,371	[2]63,671	[2]59,152	87,759	15,224	83,922	1,691,999	1,986,733	1,416,634	6,362,541	1,461,135
$10,000 under $25,000	72,311	694,454	1,160,637	6,996	167,964	121,674	115,811	224,356	55,539	71,713	2,200,217	4,010,239	1,610,396	8,482,082	1,763,158
$25,000 under $50,000	52,216	1,099,147	1,847,345	22,344	224,525	292,620	280,617	367,226	97,924	64,036	3,854,158	5,257,780	1,724,800	11,785,945	3,298,714
$50,000 under $100,000	37,684	1,466,832	2,632,537	50,381	263,938	386,970	362,601	491,301	129,575	96,190	8,555,570	5,891,700	1,709,814	17,815,670	7,518,403
$100,000 under $200,000	22,217	1,578,681	3,084,910	83,952	244,679	411,628	398,543	492,517	149,975	159,999	16,488,101	5,559,863	1,417,274	26,708,103	15,752,981
$200,000 under $500,000	13,917	1,860,338	4,260,717	152,683	272,750	544,209	526,595	652,716	202,518	186,420	30,312,217	6,096,817	1,320,485	47,740,660	33,307,283
$500,000 under $1,000,000	5,007	1,315,160	3,481,333	160,173	163,645	437,256	431,209	562,196	168,400	173,013	26,161,188	3,434,900	839,542	44,870,658	33,966,084
$1,000,000 under $5,000,000	4,072	3,050,806	8,338,823	635,436	244,772	1,165,254	1,154,832	1,323,560	390,018	469,596	60,016,155	6,021,473	1,178,885	111,754,376	83,246,507
$5,000,000 under $10,000,000	582	1,692,928	4,137,301	573,832	93,505	669,654	669,654	1,077,309	178,353	306,462	26,598,633	2,053,764	749,489	51,103,611	36,113,479
$10,000,000 under $50,000,000	544	5,581,040	11,133,798	2,210,599	142,275	1,838,371	1,838,371	1,138,497	533,501	793,123	78,621,306	2,225,136	604,195	128,675,542	87,617,134
$50,000,000 under $100,000,000	80	3,753,868	5,691,911	1,849,195	43,382	749,349	749,349	401,867	197,358	395,200	17,152,856	556,834	94,284	41,236,502	18,800,267
$100,000,000 under $250,000,000	44	4,149,121	6,735,065	2,138,315	55,796	976,214	976,214	714,027	336,448	448,098	44,078,245	705,091	17,887	62,012,131	36,409,865
$250,000,000 under $500,000,000	18	4,319,224	6,300,141	2,546,568	43,738	630,835	630,835	562,433	281,556	193,571	28,858,583	303,888	3,645	47,060,220	19,217,652
$500,000,000 under $1,000,000,000	6	2,473,601	3,406,184	1,429,207	30,344	290,417	290,417	220,554	111,033	115,054	11,008,383	314,979	3,220	23,531,436	11,625,263
$1,000,000,000 or more	7	9,945,040	12,940,374	6,195,470	75,880	595,506	595,506	558,168	290,194	38,629	4,919,252	599,766	-	68,737,032	-
Receipts not reported	27,475	-	-	-	2,952	[2]64,177	[2]60,838	171	2	22,693	349,182	232,501	686,416	2,011,325	555,435
FINANCE, INSURANCE, AND REAL ESTATE: BANKING[1]															
Total	14,901	1,870,806	13,835,355	11,347	303,148	2,925,925	2,925,741	2,860,041	1,293,210	885,439	267,898,422	4,066,510	271,077	320,897,142	287,446,475
Under $10,000	271	518	1,132	-	18	[2]312	[2]311	111	35	3	46,905	2,219	1,337	60,533	31,966
$10,000 under $25,000	485	4,975	8,179	-	245	[2]347	[2]528	873	267	255	100,988	3,845	475	119,031	79,741
$25,000 under $50,000	1,320	12,963	48,898	2	1,304	8,258	8,332	9,481	2,823	2,574	995,587	12,873	659	1,088,208	937,806
$50,000 under $100,000	2,622	24,439	191,519	-	5,036	39,861	39,861	40,958	12,587	11,183	4,201,244	45,349	2,343	4,524,256	3,968,864
$100,000 under $200,000	3,544	60,276	507,209	20	15,747	94,125	94,125	97,446	33,601	28,015	10,987,541	152,151	7,406	11,972,929	10,673,770
$200,000 under $500,000	3,482	128,990	1,090,519	3,052	34,464	194,235	194,157	193,047	77,123	58,064	22,475,184	367,857	24,806	24,805,642	22,400,100
$500,000 under $1,000,000	1,508	130,955	1,043,472	236	32,374	177,379	177,379	174,295	75,566	60,204	20,615,568	372,991	26,742	23,219,483	20,998,298
$1,000,000 under $5,000,000	1,208	300,006	2,453,772	5,600	61,613	431,401	431,401	413,369	187,244	115,076	45,676,534	779,310	66,215	54,862,677	49,314,595
$5,000,000 under $10,000,000	175	141,885	1,225,516	1,162	24,015	213,080	213,080	199,517	92,119	59,528	20,925,505	374,063	33,732	27,514,071	24,821,625
$10,000,000 under $50,000,000	181	460,837	3,586,140	571	66,909	748,249	748,249	722,667	341,211	219,301	63,804,781	1,008,815	81,500	83,160,108	74,750,073
$50,000,000 under $100,000,000	12	130,182	802,971	704	11,845	186,098	186,098	182,335	85,683	53,408	11,918,782	153,302	10,626	16,869,068	15,031,397
$100,000,000 under $250,000,000	11	247,298	1,618,532	-	25,797	487,804	487,804	482,826	217,440	154,591	38,591,559	443,938	13,226	40,645,084	35,111,373
$250,000,000 under $500,000,000	2	145,905	694,040	-	11,186	220,427	220,427	218,711	103,807	72,037	18,781,650	139,728	-	19,581,982	17,708,078
$500,000,000 under $1,000,000,000	1	81,577	563,456	-	12,595	125,685	125,685	124,405	63,704	51,200	8,773,897	210,030	1,920	12,470,352	11,617,296
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	79	-	-	-	-	[2]18	[2]18	-	-	-	2,697	39	90	3,718	1,493
FINANCE, INSURANCE, AND REAL ESTATE: CREDIT AGENCIES OTHER THAN BANKS[1]															
Total	48,866	2,492,725	8,951,159	150,147	108,882	886,035	860,851	881,034	392,905	415,788	46,077,159	1,972,313	608,394	123,063,637	86,307,448
Under $10,000	16,775	8,663	50,146	76	2,002	[2]12,059	[2]11,996	11,130	2,781	31,816	674,084	78,081	101,541	1,337,063	305,780
$10,000 under $25,000	5,408	22,954	88,775	145	2,113	1,217	[2]108	17,784	5,073	32,782	630,633	53,861	65,960	1,143,991	365,779
$25,000 under $50,000	4,855	64,186	177,736	541	3,121	23,540	23,017	32,774	9,734	7,547	949,563	98,835	45,830	1,582,770	689,363
$50,000 under $100,000	6,207	155,612	444,812	4,864	6,258	72,580	68,056	74,814	23,953	11,890	2,228,500	81,719	56,271	3,295,489	1,575,622
$100,000 under $200,000	4,395	203,821	610,487	4,294	7,697	95,378	94,766	100,802	37,663	24,110	3,407,224	101,507	43,234	5,544,977	3,359,442
$200,000 under $500,000	3,002	225,041	940,795	6,401	11,225	93,146	86,021	90,830	35,384	30,890	5,283,877	199,095	41,924	12,485,027	9,225,523
$500,000 under $1,000,000	1,313	199,313	925,246	13,593	11,113	48,569	47,772	48,893	22,110	21,376	3,535,510	229,799	34,049	14,526,891	11,852,630
$1,000,000 under $5,000,000	1,227	496,778	2,435,458	40,547	30,534	123,995	113,618	108,796	51,412	68,321	8,754,455	625,020	94,556	38,902,120	31,896,647
$5,000,000 under $10,000,000	117	173,361	834,326	4,072	9,325	42,760	42,760	37,525	18,066	17,951	3,307,765	202,423	43,046	13,266,890	10,717,374
$10,000,000 under $50,000,000	64	512,249	1,209,033	10,631	12,049	138,709	138,709	105,721	54,797	66,294	8,004,535	188,673	26,748	16,726,030	10,707,438
$50,000,000 under $100,000,000	6	100,000	428,976	-	2,327	83,279	83,279	76,684	39,857	28,448	1,510,622	40,271	11,088	5,981,099	3,561,558
$100,000,000 under $250,000,000	1	85,873	101,164	-	562	20,382	20,382	18,744	9,737	8,955	1,010,423	3,236	221	1,153,235	478,310
$250,000,000 under $500,000,000	2	244,874	704,205	64,983	9,906	164,631	164,631	156,537	82,338	57,014	6,645,153	49,876	3,645	6,861,858	1,509,574
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	5,494	-	-	-	650	[2]10,092	[2]10,056	-	-	8,394	134,815	19,917	40,281	256,197	62,408

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATION RETURNS

Table 5.—SELECTED INCOME AND BALANCE SHEET ITEMS, BY SIZE OF BUSINESS RECEIPTS, BY MAJOR INDUSTRIAL GROUP—Continued

Industrial group and size of business receipts	Number of returns	Business receipts (Thousand dollars)	Total compiled receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Returns other than Form 1120-S: Net income (less deficit) (Thousand dollars)	Returns other than Form 1120-S: Income subject to tax (Thousand dollars)	Returns other than Form 1120-S: Income tax (Thousand dollars)	Distributions to stockholders other than in own stock (Thousand dollars)	Current assets (Thousand dollars)	Gross capital assets: Depreciable assets (Thousand dollars)	Gross capital assets: Other (Thousand dollars)	Total assets (Thousand dollars)	Current liabilities (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
FINANCE, INSURANCE, AND REAL ESTATE: HOLDING AND OTHER INVESTMENT COMPANIES[1]															
Total	12,638	213,255	2,656,710	36,733	24,788	1,961,957	1,959,978	278,639	100,350	1,493,171	3,392,093	460,952	1,255,881	28,336,254	1,003,667
Under $10,000	6,007	951	15,243	10	640	[2]1,029	[2]1,043	3,205	692	16,694	167,504	36,768	50,312	552,502	82,178
$10,000 under $25,000	1,509	1,404	23,532	11	573	8,566	8,387	5,492	1,480	8,735	148,778	17,951	20,024	469,518	35,934
$25,000 under $50,000	866	1,745	30,141	-	712	16,264	15,492	8,196	2,267	11,701	121,184	51,572	14,506	456,038	41,760
$50,000 under $100,000	754	3,808	52,654	224	1,422	24,021	23,173	12,246	3,700	24,068	209,828	34,575	84,901	743,896	79,327
$100,000 under $200,000	461	4,823	63,476	1,854	770	37,530	37,530	13,064	4,034	23,924	269,364	10,768	70,153	853,085	54,848
$200,000 under $500,000	372	7,155	117,973	560	1,616	74,478	74,184	30,326	9,086	47,348	375,066	37,848	116,970	1,424,232	77,315
$500,000 under $1,000,000	204	19,371	140,241	291	7,907	80,156	80,156	28,303	9,694	53,795	270,131	31,772	139,846	1,129,866	75,037
$1,000,000 under $5,000,000	215	41,914	487,056	7,265	3,456	336,401	336,401	91,529	29,659	227,447	701,928	102,590	368,920	4,849,808	185,164
$5,000,000 under $10,000,000	52	30,677	374,817	9,700	1,029	278,771	278,771	38,161	17,859	198,452	216,406	18,780	260,399	3,718,336	70,314
$10,000,000 under $50,000,000	39	59,635	742,348	16,818	885	613,136	613,136	26,081	10,581	416,074	403,115	37,098	108,889	8,296,455	133,053
$50,000,000 under $100,000,000	5	41,772	388,614	-	5,384	283,181	283,181	6,194	3,325	256,735	414,073	53,012	259	4,617,528	61,126
$100,000,000 under $250,000,000	2	-	220,615	-	2	217,250	217,250	15,342	7,973	208,000	45,009	-	-	890,666	70,749
$250,000,000 under $500,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	2,152	-	-	-	392	[2]6,768	[2]6,640	-	-	198	49,707	28,218	20,702	334,324	36,862
FINANCE, INSURANCE, AND REAL ESTATE: SECURITY AND COMMODITY BROKERS, DEALERS, EXCHANGES, AND SERVICES[1]															
Total	3,854	358,253	1,078,534	3,295	9,073	198,413	197,972	206,784	95,501	28,489	3,477,946	106,099	39,704	5,713,902	3,714,460
Under $10,000	1,041	1,098	4,225	10	100	[2]2,827	[2]2,527	521	132	199	15,455	1,151	1,049	24,769	5,622
$10,000 under $25,000	386	2,523	6,160	-	60	[2]405	[2]404	586	149	327	12,571	1,808	161	28,456	14,741
$25,000 under $50,000	525	7,195	18,765	207	596	[2]1,374	[2]1,272	1,902	518	90	30,065	5,971	1,559	49,403	22,101
$50,000 under $100,000	461	8,186	31,777	-	322	4,798	4,635	4,169	1,315	391	32,037	3,932	5,087	111,218	32,614
$100,000 under $200,000	366	23,384	52,311	785	633	2,099	2,003	4,754	1,714	397	72,072	5,667	4,428	130,879	71,943
$200,000 under $500,000	380	58,417	116,631	621	1,152	12,024	11,759	14,443	5,510	1,332	182,106	9,084	944	312,792	184,704
$500,000 under $1,000,000	140	43,494	104,657	496	829	18,743	18,412	17,696	7,764	6,079	173,676	8,022	2,103	256,256	146,437
$1,000,000 under $5,000,000	127	94,067	261,859	1,176	2,160	61,997	61,997	60,877	28,371	7,224	1,287,934	24,996	11,252	1,592,558	933,790
$5,000,000 under $10,000,000	14	40,069	94,232	-	778	20,856	20,856	18,708	8,522	3,056	276,966	8,665	1,126	400,021	258,652
$10,000,000 under $50,000,000	11	79,820	195,600	-	1,641	37,909	37,909	36,877	17,461	6,634	628,930	29,053	11,852	1,971,869	1,612,031
$50,000,000 under $100,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$100,000,000 under $250,000,000	1	-	192,317	-	792	46,262	46,262	46,251	24,045	2,498	759,670	7,654	-	803,109	427,257
$250,000,000 under $500,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	402	-	-	-	10	[2]1,669	[2]1,658	-	-	262	6,464	96	143	32,572	4,568
FINANCE, INSURANCE, AND REAL ESTATE: INSURANCE CARRIERS[1]															
Total	4,019	30,272,349	37,306,765	17,355,850	198,361	1,828,406	1,826,755	3,146,874	746,106	404,814	29,130,323	1,970,645	32,491	162,831,750	710,210
Under $10,000	414	522	1,939	40	18	171	171	29,185	349	34	49,911	1,134	7	73,409	663
$10,000 under $25,000	416	3,126	6,908	413	96	2,138	2,144	37,291	926	12	72,374	3,440	-	137,667	1,602
$25,000 under $50,000	361	7,151	13,360	2,122	115	2,042	2,042	41,796	1,203	428	116,797	6,550	-	196,486	2,967
$50,000 under $100,000	450	18,899	30,925	3,635	391	5,309	5,051	88,534	2,598	1,025	193,299	12,048	850	342,267	7,062
$100,000 under $200,000	367	34,119	52,339	9,345	651	2,746	2,207	69,968	2,724	644	243,019	14,949	3,117	468,530	4,808
$200,000 under $500,000	465	114,024	151,890	35,201	1,063	10,332	10,332	141,169	6,899	3,091	525,169	30,664	884	1,069,825	16,510
$500,000 under $1,000,000	344	185,578	247,620	59,440	1,879	16,652	15,792	187,452	10,571	4,405	719,307	52,547	4,189	1,417,075	24,755
$1,000,000 under $5,000,000	620	1,219,438	1,450,316	499,731	7,289	81,382	81,382	511,875	33,885	11,688	2,751,443	203,573	5,566	5,835,745	76,779
$5,000,000 under $10,000,000	171	1,079,716	1,248,316	531,287	5,142	63,506	63,506	734,100	23,632	15,792	1,556,163	90,096	1,970	4,142,058	32,471
$10,000,000 under $50,000,000	223	4,175,393	4,899,688	2,136,113	20,911	233,930	233,930	177,688	85,342	70,406	5,354,958	287,104	3,436	16,704,266	101,391
$50,000,000 under $100,000,000	55	3,352,924	3,916,029	1,833,946	15,888	200,319	200,319	135,279	67,788	56,232	3,286,529	198,514	6,732	13,500,256	110,337
$100,000,000 under $250,000,000	29	3,815,950	4,602,437	2,138,315	28,643	204,516	204,516	150,864	77,253	74,054	3,671,584	250,263	4,440	18,520,037	322,176
$250,000,000 under $500,000,000	14	3,928,445	4,901,896	2,481,585	22,646	245,777	245,777	187,185	95,411	64,520	3,431,780	114,284	-	20,616,380	-
$500,000,000 under $1,000,000,000	5	2,392,024	2,842,728	1,429,207	17,749	164,732	164,732	96,149	47,329	63,854	2,234,486	104,949	1,300	11,061,084	7,967
$1,000,000,000 or more	7	9,945,040	12,940,374	6,195,470	75,880	595,506	595,506	558,168	290,194	38,629	4,919,252	599,766	-	68,737,032	-
Receipts not reported	[3]	-	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 5.—SELECTED INCOME AND BALANCE SHEET ITEMS, BY SIZE OF BUSINESS RECEIPTS, BY MAJOR INDUSTRIAL GROUP—Continued

Industrial group and size of business receipts	Number of returns	Business receipts (Thousand dollars)	Total compiled receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Returns other than Form 1120-S: Net income (less deficit) (Thousand dollars)	Returns other than Form 1120-S: Income subject to tax (Thousand dollars)	Returns other than Form 1120-S: Income tax (Thousand dollars)	Distributions to stockholders other than in own stock (Thousand dollars)	Current assets (Thousand dollars)	Gross capital assets: Depreciable assets (Thousand dollars)	Gross capital assets: Other (Thousand dollars)	Total assets (Thousand dollars)	Current liabilities (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
FINANCE, INSURANCE, AND REAL ESTATE: INSURANCE AGENTS, BROKERS, AND SERVICE[1]															
Total	21,060	1,743,012	1,854,260	306,237	31,758	143,501	120,289	140,919	49,897	38,173	1,550,685	258,841	47,581	2,517,848	1,252,461
Under $10,000	3,946	14,542	16,368	798	320	[2]1,699	[2]1,835	2,157	563	825	31,325	3,829	3,303	53,154	19,681
$10,000 under $25,000	4,295	70,577	73,955	1,677	1,552	4,649	3,715	6,795	1,986	2,637	80,153	14,560	2,325	137,835	60,864
$25,000 under $50,000	4,725	161,138	170,115	7,543	4,011	11,800	9,048	12,680	3,731	2,440	181,159	32,768	13,020	286,558	130,078
$50,000 under $100,000	3,635	245,557	257,083	15,288	6,130	25,394	20,293	21,354	6,871	4,583	241,712	53,971	11,251	385,101	187,029
$100,000 under $200,000	2,107	282,177	292,201	41,143	5,564	11,334	5,450	17,219	5,628	6,126	271,076	50,822	4,479	392,419	222,820
$200,000 under $500,000	1,061	289,694	308,842	64,880	5,158	19,507	14,949	17,482	6,471	6,237	236,759	40,177	5,675	370,681	201,006
$500,000 under $1,000,000	302	198,145	204,518	69,514	1,636	12,692	8,840	8,020	3,304	5,189	145,435	14,332	849	212,182	122,478
$1,000,000 under $5,000,000	135	256,813	270,561	50,641	3,252	17,893	17,893	18,183	8,855	4,487	182,578	23,911	5,643	301,916	156,360
$5,000,000 under $10,000,000	7	41,297	41,879	20,177	213	2,748	2,748	2,560	1,308	513	30,451	793	-	37,142	25,351
$10,000,000 under $50,000,000	8	126,990	162,625	34,576	1,229	38,462	38,462	33,094	10,475	5,136	135,611	12,263	830	319,402	123,063
$50,000,000 under $100,000,000	1	56,082	56,113	-	2,692	1,375	1,375	1,375	705	-	8,092	11,346	-	14,412	2,912
$100,000,000 under $250,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$250,000,000 under $500,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	838	-	-	-	1	[2]654	[2]649	-	-	-	6,334	69	206	7,046	819
FINANCE, INSURANCE, AND REAL ESTATE: REAL ESTATE, EXCEPT LESSORS OF REAL PROPERTY OTHER THAN BUILDINGS[1]															
Total	227,984	6,203,142	9,524,675	183,366	1,432,139	946,888	921,184	1,256,323	419,194	291,309	8,927,810	34,632,408	10,100,129	53,476,384	9,947,727
Under $10,000	72,708	207,201	334,298	1,507	66,130	[2]40,783	[2]36,795	39,234	10,094	29,453	663,718	1,832,092	1,089,626	4,017,211	982,079
$10,000 under $25,000	58,425	584,140	931,261	4,478	161,234	101,287	98,166	149,444	43,834	25,452	1,115,166	3,859,887	1,413,769	6,241,638	1,181,786
$25,000 under $50,000	38,814	837,284	1,361,854	11,566	212,284	222,021	214,063	250,919	74,830	36,646	1,423,349	4,972,216	1,579,785	7,943,402	1,460,321
$50,000 under $100,000	23,138	1,004,549	1,594,641	25,944	240,952	206,458	194,000	239,834	75,451	26,907	1,400,356	5,592,856	1,473,612	8,228,338	1,636,616
$100,000 under $200,000	10,687	960,440	1,466,749	24,570	208,449	154,282	148,328	175,034	59,473	71,965	1,192,440	5,095,827	1,211,565	7,136,103	1,338,990
$200,000 under $500,000	5,016	1,033,094	1,492,577	41,695	214,736	124,450	121,445	151,581	56,233	30,644	1,182,143	5,270,618	1,034,345	6,989,245	1,179,298
$500,000 under $1,000,000	1,134	529,406	771,647	16,346	106,161	70,531	70,324	84,270	34,032	14,504	652,904	2,577,714	565,869	3,885,088	683,019
$1,000,000 under $5,000,000	509	631,667	905,987	29,857	125,928	95,607	95,562	102,121	42,329	26,489	614,617	3,197,363	592,158	4,316,619	654,420
$5,000,000 under $10,000,000	41	184,392	290,228	6,893	52,713	31,096	31,096	30,143	10,457	7,199	262,341	1,354,386	340,558	1,937,568	183,818
$10,000,000 under $50,000,000	15	158,061	276,225	5,965	36,429	29,045	29,045	33,743	12,461	7,834	263,442	596,079	160,204	1,215,454	187,012
$50,000,000 under $100,000,000	1	72,908	99,208	14,545	5,246	[2]4,903	[2]4,903	-	-	377	14,758	100,389	65,579	254,139	32,937
$100,000,000 under $250,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$250,000,000 under $500,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	17,496	-	-	-	1,877	[2]42,203	[2]39,147	-	-	13,839	142,576	182,981	573,059	1,311,579	427,431
FINANCE, INSURANCE, AND REAL ESTATE: LESSORS OF REAL PROPERTY, EXCEPT BUILDINGS[1]															
Total	6,888	61,968	376,595	10,643	32,367	90,984	87,794	104,043	40,455	60,536	411,607	1,783,696	1,021,709	3,050,917	270,912
Under $10,000	2,868	1,775	9,626	26	1,143	[2]5,133	[2]4,816	2,216	578	4,898	43,097	31,459	169,459	243,900	33,166
$10,000 under $25,000	1,387	4,755	21,867	272	2,091	4,569	4,439	6,091	1,824	1,513	39,554	54,887	107,682	203,946	22,711
$25,000 under $50,000	750	7,485	26,476	363	2,382	10,069	9,895	9,478	2,818	2,610	36,454	76,995	69,441	183,080	14,318
$50,000 under $100,000	417	5,782	29,126	426	3,427	8,549	7,532	9,392	3,100	16,143	48,594	67,250	75,499	185,105	31,269
$100,000 under $200,000	290	9,641	40,138	1,941	5,168	14,134	14,134	13,730	5,138	4,818	45,365	128,172	72,892	209,181	26,360
$200,000 under $500,000	139	3,923	41,490	273	3,336	16,037	13,748	13,838	5,812	8,814	51,913	141,474	94,937	283,216	22,827
$500,000 under $1,000,000	62	8,898	43,932	257	1,746	12,534	12,534	13,267	5,359	7,461	48,657	147,723	65,895	223,817	63,430
$1,000,000 under $5,000,000	31	10,123	73,814	619	10,540	16,578	16,578	16,810	8,263	8,864	46,666	1,064,710	34,575	1,092,933	28,752
$5,000,000 under $10,000,000	5	1,531	27,987	541	290	16,837	16,837	16,595	6,390	3,971	23,036	4,558	68,658	87,525	3,874
$10,000,000 under $50,000,000	3	8,055	62,139	5,925	2,222	[2]1,069	[2]1,069	2,626	1,173	1,444	25,934	66,051	210,736	281,958	3,073
$50,000,000 under $100,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$100,000,000 under $250,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$250,000,000 under $500,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	936	-	-	-	22	[2]2,121	[2]2,018	-	-	-	2,337	417	51,935	56,256	21,132

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 5.—SELECTED INCOME AND BALANCE SHEET ITEMS, BY SIZE OF BUSINESS RECEIPTS, BY MAJOR INDUSTRIAL GROUP—Continued

Industrial group and size of business receipts	Number of returns	Business receipts (Thousand dollars)	Total compiled receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Returns other than Form 1120-S: Net income (less deficit) (Thousand dollars)	Returns other than Form 1120-S: Income subject to tax (Thousand dollars)	Returns other than Form 1120-S: Income tax (Thousand dollars)	Distributions to stockholders other than in own stock (Thousand dollars)	Current assets (Thousand dollars)	Gross capital assets: Depreciable assets (Thousand dollars)	Gross capital assets: Other (Thousand dollars)	Total assets (Thousand dollars)	Current liabilities (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
TOTAL SERVICES															
Total	137,955	24,563,082	25,920,339	12,764,070	1,530,190	889,926	856,374	1,254,140	524,802	233,045	8,053,515	15,783,608	1,729,769	22,829,046	6,294,640
Under $10,000	17,773	78,532	109,728	20,839	20,095	[2]33,048	[2]28,768	5,316	1,286	1,624	109,749	259,750	67,552	441,259	124,439
$10,000 under $25,000	18,909	311,054	349,155	92,668	44,880	[2]19,188	[2]13,865	15,488	4,320	2,767	178,690	477,696	114,539	632,592	176,066
$25,000 under $50,000	22,958	829,725	881,326	276,847	81,993	[2]9,030	[2]10,595	35,572	10,845	8,694	337,257	879,780	116,273	1,270,147	342,336
$50,000 under $100,000	25,654	1,824,975	1,918,237	692,110	145,606	25,699	14,339	67,750	20,910	15,218	511,544	1,574,100	138,613	1,814,228	483,795
$100,000 under $200,000	19,923	2,797,561	2,913,807	1,187,225	190,556	60,217	53,539	106,579	33,955	17,091	754,447	2,046,627	190,529	2,450,766	691,680
$200,000 under $500,000	14,295	4,317,970	4,494,176	2,042,864	273,908	129,547	108,144	172,850	59,151	35,567	1,195,815	2,751,668	258,467	3,506,590	1,013,514
$500,000 under $1,000,000	4,246	2,918,238	3,034,219	1,564,479	171,156	80,675	80,243	106,222	43,534	18,829	795,921	1,625,590	148,340	2,241,398	680,060
$1,000,000 under $5,000,000	2,560	4,842,130	5,048,175	2,656,867	261,367	202,328	198,703	230,105	105,762	46,610	1,533,826	2,659,887	313,214	3,980,477	1,114,675
$5,000,000 under $10,000,000	196	1,343,612	1,404,898	783,619	86,317	70,049	70,049	80,075	39,868	13,466	473,915	878,080	99,306	1,328,285	387,947
$10,000,000 under $50,000,000	141	2,932,357	3,038,795	1,875,676	110,713	176,070	176,070	189,808	96,963	38,333	1,041,912	1,142,991	115,491	2,269,946	691,679
$50,000,000 under $100,000,000	11	763,010	837,959	479,727	17,044	106,070	106,070	106,939	55,303	13,754	286,759	210,072	13,578	609,316	82,976
$100,000,000 under $250,000,000	12	1,603,918	1,754,771	1,091,149	89,172	108,144	108,144	119,821	46,913	19,402	664,652	839,698	80,801	1,604,421	345,021
$250,000,000 under $500,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	11,277	-	135,093	-	37,383	[2]7,607	[2]5,699	17,615	5,992	1,690	169,028	437,669	73,066	679,621	160,452
SERVICES: HOTELS, ROOMING HOUSES, CAMPS, AND OTHER LODGING PLACES															
Total	13,007	2,585,278	2,929,687	1,180,319	246,855	5,356	16,377	95,078	36,315	22,881	733,510	4,145,466	608,212	4,591,762	846,948
Under $10,000	1,471	7,093	17,055	1,926	3,312	[2]4,167	[2]3,553	861	229	75	11,228	64,684	29,828	97,659	20,985
$10,000 under $25,000	1,833	29,851	35,724	9,383	6,484	[2]6,751	[2]4,434	1,008	276	268	15,512	120,696	24,616	129,219	17,514
$25,000 under $50,000	2,327	83,078	91,498	26,691	12,821	[2]2,879	[2]2,291	3,258	1,012	4,542	28,155	217,143	39,347	232,086	48,564
$50,000 under $100,000	2,400	164,305	188,345	58,447	21,132	[2]2,465	[2]7,868	4,281	1,214	3,971	34,672	365,983	50,587	353,621	58,946
$100,000 under $200,000	1,765	249,783	286,589	89,867	30,012	[2]8,105	[2]4,839	6,928	2,123	1,173	47,238	453,115	56,074	427,135	100,324
$200,000 under $500,000	1,492	438,121	478,340	183,615	43,468	[2]6,621	[2]1,089	12,275	4,124	2,930	98,706	679,241	81,996	681,905	125,256
$500,000 under $1,000,000	495	340,860	392,732	155,657	28,536	[2]2,631	766	8,432	3,150	1,762	89,590	494,497	70,624	540,175	107,050
$1,000,000 under $5,000,000	274	512,617	579,457	252,796	39,424	19,422	20,132	26,980	10,531	3,026	187,083	761,695	100,147	878,258	141,397
$5,000,000 under $10,000,000	34	231,236	251,385	128,558	19,700	4,271	4,271	8,777	4,016	1,605	61,643	341,692	30,931	384,017	82,127
$10,000,000 under $50,000,000	7	110,897	115,454	53,648	7,900	2,260	2,260	5,483	2,842	-	51,707	113,666	19,078	185,132	33,650
$50,000,000 under $100,000,000	1	85,132	87,336	57,230	2,576	[2]1,573	[2]1,573	-	-	114	14,198	34,432	3,215	49,314	12,857
$100,000,000 under $250,000,000	2	332,305	386,236	162,501	27,878	16,011	16,011	15,985	6,561	3,129	72,528	416,640	63,575	476,990	65,190
$250,000,000 under $500,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	906	-	19,536	-	3,612	[2]1,416	[2]1,416	810	237	286	21,250	81,982	38,194	156,251	33,088
SERVICES: PERSONAL SERVICES															
Total	23,772	3,429,575	3,481,791	1,709,606	160,531	95,173	77,520	108,499	42,017	27,559	732,160	1,728,910	101,893	2,033,764	501,252
Under $10,000	1,587	8,168	9,734	2,089	2,309	[2]2,546	[2]2,130	127	31	496	6,262	17,595	604	22,959	4,879
$10,000 under $25,000	3,955	65,523	67,488	18,341	9,885	[2]3,958	[2]2,942	944	209	124	12,650	79,538	2,440	71,983	19,431
$25,000 under $50,000	5,055	183,284	187,033	66,182	13,716	[2]1,438	[2]1,990	2,887	843	764	31,708	121,113	5,330	125,078	36,892
$50,000 under $100,000	5,337	375,510	383,293	158,129	21,773	6,771	5,017	9,190	2,636	1,387	74,973	227,998	11,767	242,660	64,972
$100,000 under $200,000	3,493	492,087	497,568	208,772	26,292	14,273	10,155	14,851	4,426	2,650	103,629	288,484	19,386	312,907	79,388
$200,000 under $500,000	2,789	853,267	864,315	431,180	33,439	25,622	18,189	24,489	8,162	6,443	191,817	384,238	29,807	477,891	109,164
$500,000 under $1,000,000	730	506,281	510,445	265,765	19,696	16,642	12,149	14,147	5,300	4,970	101,267	188,520	12,738	235,335	68,765
$1,000,000 under $5,000,000	392	672,898	683,827	393,937	22,461	19,067	18,118	19,217	8,754	5,120	144,567	288,029	15,137	376,148	86,853
$5,000,000 under $10,000,000	10	61,978	63,459	33,375	2,223	966	966	2,601	1,305	316	16,946	27,049	626	33,754	4,830
$10,000,000 under $50,000,000	7	157,136	157,889	98,327	6,914	12,032	12,032	12,031	6,194	2,769	34,820	80,571	3,842	96,910	17,874
$50,000,000 under $100,000,000	1	53,443	54,107	33,509	1,674	8,015	8,015	8,015	4,157	2,520	11,337	22,864	-	32,392	5,169
$100,000,000 under $250,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$250,000,000 under $500,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	416	-	2,633	-	149	[2]273	[2]59	-	-	-	2,184	2,911	216	5,747	3,035

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 5.—SELECTED INCOME AND BALANCE SHEET ITEMS, BY SIZE OF BUSINESS RECEIPTS, BY MAJOR INDUSTRIAL GROUP—Continued

Industrial group and size of business receipts	Number of returns	Business receipts (Thousand dollars)	Total compiled receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Returns other than Form 1120-S: Net income (less deficit) (Thousand dollars)	Returns other than Form 1120-S: Income subject to tax (Thousand dollars)	Returns other than Form 1120-S: Income tax (Thousand dollars)	Distributions to stockholders other than in own stock (Thousand dollars)	Current assets (Thousand dollars)	Gross capital assets: Depreciable assets (Thousand dollars)	Gross capital assets: Other (Thousand dollars)	Total assets (Thousand dollars)	Current liabilities (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
SERVICES: BUSINESS SERVICES															
Total	38,700	8,371,322	8,736,584	4,730,215	397,988	420,507	408,396	480,405	212,612	78,783	3,168,486	3,137,908	136,712	6,522,994	2,171,508
Under $10,000	5,875	26,669	33,190	5,467	5,448	[2]7,951	[2]6,905	2,619	644	818	53,373	70,514	5,972	140,952	46,275
$10,000 under $25,000	5,553	90,989	100,994	23,591	11,571	[2]10	[2]38	8,493	2,424	869	81,027	85,687	10,005	170,953	59,447
$25,000 under $50,000	5,774	207,588	223,751	59,179	22,987	153	[2]1,118	14,483	4,446	2,233	148,092	198,238	11,920	448,239	111,769
$50,000 under $100,000	6,061	432,723	449,014	139,961	38,649	19,441	17,439	26,444	8,395	4,956	172,076	309,701	13,878	402,306	128,697
$100,000 under $200,000	4,714	673,234	691,003	277,834	37,652	26,304	23,822	32,063	10,692	3,448	245,087	291,802	12,839	507,292	176,224
$200,000 under $500,000	3,707	1,140,239	1,175,286	563,709	65,102	48,249	44,499	55,388	19,637	5,519	400,231	470,296	17,356	800,175	282,088
$500,000 under $1,000,000	1,466	1,020,837	1,040,509	605,331	43,844	37,506	35,310	38,905	16,213	6,881	310,508	297,323	11,491	632,943	230,503
$1,000,000 under $5,000,000	864	1,679,808	1,717,876	1,032,737	69,068	73,606	71,762	75,932	35,491	16,588	700,846	499,661	16,864	1,298,836	470,171
$5,000,000 under $10,000,000	73	519,927	533,811	329,997	16,367	34,057	34,057	32,070	16,137	6,820	190,262	146,927	7,835	366,998	127,659
$10,000,000 under $50,000,000	74	1,587,664	1,641,624	1,040,763	35,268	93,531	93,531	89,758	45,946	18,596	509,535	304,586	12,623	848,743	349,090
$50,000,000 under $100,000,000	7	494,340	561,877	293,445	10,444	85,195	85,195	84,491	43,661	10,178	207,773	110,450	4,435	434,775	45,848
$100,000,000 under $250,000,000	4	497,304	500,028	358,201	19,179	11,042	11,042	11,041	5,719	969	75,594	162,435	22	188,948	83,087
$250,000,000 under $500,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	4,528	-	67,621	-	22,409	[2]616	[2]200	8,718	3,207	908	74,082	190,288	11,472	281,834	60,650
SERVICES: AUTOMOBILE REPAIR, SERVICES, AND GARAGES, AND OTHER REPAIR SERVICES															
Total	20,384	2,625,773	2,734,610	1,314,757	356,816	90,120	76,006	103,588	37,390	21,458	718,401	2,059,747	125,408	2,313,977	789,145
Under $10,000	2,043	9,187	14,267	2,985	2,323	504	578	615	116	21	7,708	18,633	4,700	29,797	8,909
$10,000 under $25,000	2,606	43,073	48,248	17,029	6,960	[2]123	[2]544	1,282	351	1,065	22,001	40,170	6,253	61,672	16,788
$25,000 under $50,000	3,731	135,200	140,147	55,695	12,974	1,175	888	6,111	1,858	245	45,691	78,731	13,903	124,838	49,720
$50,000 under $100,000	4,643	332,961	343,436	160,404	26,693	4,463	3,489	11,677	3,582	1,279	91,579	195,065	15,326	244,336	90,168
$100,000 under $200,000	3,677	517,285	530,723	279,605	34,812	16,207	14,252	19,354	6,025	4,149	131,836	236,628	30,993	324,152	106,678
$200,000 under $500,000	2,084	620,004	640,273	334,862	52,499	28,274	19,045	21,754	7,495	8,565	159,226	332,672	30,438	420,770	172,849
$500,000 under $1,000,000	501	329,942	343,446	163,646	54,419	10,799	9,718	12,429	4,771	463	87,824	284,668	11,627	296,187	113,435
$1,000,000 under $5,000,000	205	335,863	345,504	163,491	67,939	11,069	10,833	10,936	4,411	839	88,319	366,825	10,545	346,403	126,703
$5,000,000 under $10,000,000	12	82,443	84,673	34,821	27,645	4,995	4,995	4,701	2,237	122	17,955	130,656	358	124,804	34,518
$10,000,000 under $50,000,000	3	81,006	81,626	41,001	26,353	[2]959	[2]959	317	79	435	23,997	158,201	237	139,745	30,671
$50,000,000 under $100,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$100,000,000 under $250,000,000	1	138,809	141,780	61,218	35,415	11,929	11,929	11,929	5,752	4,150	27,846	180,131	489	161,363	26,266
$250,000,000 under $500,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	878	-	20,487	-	8,784	1,787	1,782	2,483	713	125	14,419	37,367	539	39,910	12,440
SERVICES: MOTION PICTURES															
Total	7,159	2,419,882	2,648,514	1,523,406	102,035	143,064	141,951	196,990	80,404	29,754	1,357,515	1,469,702	413,645	2,913,398	863,571
Under $10,000	470	1,727	2,377	1,194	348	[2]2,454	[2]2,391	174	41	-	4,429	8,844	5,273	20,440	14,375
$10,000 under $25,000	602	9,556	12,115	2,732	1,102	[2]1,004	[2]464	1,071	302	178	17,198	24,948	53,929	48,169	26,364
$25,000 under $50,000	1,204	45,265	49,262	15,460	3,345	[2]11	133	2,335	710	28	25,094	59,960	22,217	84,597	27,467
$50,000 under $100,000	1,249	88,611	95,487	39,504	5,006	3,655	2,367	4,881	1,728	1,239	32,513	85,369	15,435	93,505	20,837
$100,000 under $200,000	1,410	195,231	210,495	88,136	8,531	5,419	5,577	9,660	3,082	2,982	73,896	158,634	23,601	198,088	51,588
$200,000 under $500,000	793	238,727	259,485	122,462	12,168	6,146	5,319	11,271	3,972	3,632	98,097	187,900	33,847	238,426	90,765
$500,000 under $1,000,000	219	151,600	161,659	83,839	6,756	8,311	8,412	11,496	5,399	2,135	64,677	115,754	21,540	157,143	51,979
$1,000,000 under $5,000,000	190	352,088	371,748	192,389	26,674	13,869	13,869	19,619	8,995	1,240	110,253	256,491	99,615	297,362	101,531
$5,000,000 under $10,000,000	23	158,923	167,661	85,798	12,782	9,829	9,829	13,033	6,689	743	89,267	125,406	46,986	211,933	86,515
$10,000,000 under $50,000,000	21	486,384	522,560	346,076	16,329	18,060	18,060	27,911	13,887	5,771	296,623	248,567	61,802	646,699	188,698
$50,000,000 under $100,000,000	1	56,270	60,254	36,587	1,396	10,483	10,483	10,483	5,443	650	29,349	36,581	5,928	56,636	4,587
$100,000,000 under $250,000,000	5	635,500	726,727	509,229	6,700	69,162	69,162	80,866	28,881	11,154	488,684	80,492	16,715	777,120	170,478
$250,000,000 under $500,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	972	-	8,684	-	898	1,599	1,595	4,190	1,275	2	27,435	80,756	6,757	83,280	28,387

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

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Table 5.—SELECTED INCOME AND BALANCE SHEET ITEMS, BY SIZE OF BUSINESS RECEIPTS, BY MAJOR INDUSTRIAL GROUP—Continued

Industrial group and size of business receipts	Number of returns	Business receipts (Thousand dollars)	Total compiled receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Returns other than Form 1120-S: Net income (less deficit) (Thousand dollars)	Returns other than Form 1120-S: Income subject to tax (Thousand dollars)	Returns other than Form 1120-S: Income tax (Thousand dollars)	Distributions to stockholders other than in own stock (Thousand dollars)	Current assets (Thousand dollars)	Gross capital assets: Depreciable assets (Thousand dollars)	Gross capital assets: Other (Thousand dollars)	Total assets (Thousand dollars)	Current liabilities (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
SERVICES: AMUSEMENT AND RECREATION SERVICES, EXCEPT MOTION PICTURES															
Total	16,913	2,165,172	2,324,233	893,118	199,623	49,311	61,020	138,945	63,514	29,353	501,693	2,352,848	264,362	2,658,073	609,680
Under $10,000	3,471	14,457	20,523	4,126	4,937	[2]8,434	[2]7,229	389	89	209	14,848	55,830	17,104	83,830	16,560
$10,000 under $25,000	2,382	39,062	48,879	10,959	7,355	[2]6,591	[2]4,521	1,134	349	50	15,819	99,681	14,159	108,821	30,192
$25,000 under $50,000	2,299	83,475	92,823	24,600	12,363	[2]7,590	[2]6,913	2,049	612	155	23,617	150,800	16,913	160,959	40,571
$50,000 under $100,000	2,848	208,281	226,440	65,608	24,650	[2]10,004	[2]9,375	2,788	864	1,974	40,916	297,714	22,622	316,680	77,276
$100,000 under $200,000	2,360	323,931	343,059	113,217	41,688	[2]6,798	[2]5,293	7,498	2,369	1,496	60,823	466,779	33,472	449,178	114,444
$200,000 under $500,000	1,476	439,062	470,729	169,734	52,089	5,379	5,499	19,645	6,535	2,297	86,924	521,352	50,941	545,661	128,940
$500,000 under $1,000,000	237	159,351	166,092	74,745	10,049	[2]585	3,925	7,165	3,077	1,064	40,782	132,997	11,912	150,815	38,632
$1,000,000 under $5,000,000	202	517,060	563,214	252,326	24,476	38,115	38,744	46,877	23,318	13,543	120,112	329,216	55,915	443,918	93,727
$5,000,000 under $10,000,000	15	99,384	101,959	46,359	5,238	13,819	13,819	13,896	6,978	2,950	24,545	69,511	11,148	97,928	13,220
$10,000,000 under $50,000,000	16	281,109	285,013	131,444	15,714	34,056	34,056	36,804	19,015	5,347	62,798	209,400	16,529	250,756	48,735
$50,000,000 under $100,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$100,000,000 under $250,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$250,000,000 under $500,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	1,607	-	5,502	-	1,064	[2]2,056	[2]1,692	700	308	268	10,509	19,568	13,647	49,527	7,383
SERVICES: OTHER SERVICES															
Total	18,020	2,966,080	3,064,920	1,412,649	66,342	86,395	75,104	130,635	52,550	23,257	841,750	889,027	79,537	1,795,078	512,536
Under $10,000	2,856	11,231	12,582	3,052	1,418	[2]8,000	[2]7,138	531	136	5	11,901	23,650	4,071	45,622	12,456
$10,000 under $25,000	1,978	33,000	35,707	10,633	1,523	[2]751	[2]922	1,556	409	213	14,483	26,976	3,137	41,775	6,330
$25,000 under $50,000	2,568	91,835	96,812	29,040	3,787	1,560	696	4,449	1,364	727	34,900	53,795	6,643	94,350	27,353
$50,000 under $100,000	3,116	222,584	232,222	70,057	7,703	3,838	3,270	8,489	2,491	412	64,815	92,270	8,998	161,120	42,899
$100,000 under $200,000	2,504	346,010	354,370	129,794	11,569	12,917	9,865	16,225	5,238	1,193	91,938	151,185	14,164	232,014	63,034
$200,000 under $500,000	1,954	588,550	605,748	237,302	15,143	22,498	16,682	28,028	9,226	6,181	160,814	175,969	14,082	341,762	104,452
$500,000 under $1,000,000	598	409,367	419,336	215,496	7,856	10,633	9,963	13,648	5,624	1,554	101,273	111,831	8,408	228,800	69,696
$1,000,000 under $5,000,000	433	771,796	786,549	369,191	11,325	27,180	25,245	30,544	14,262	6,254	182,646	157,970	14,991	339,552	94,293
$5,000,000 under $10,000,000	29	189,721	201,950	124,711	2,362	2,112	2,112	4,997	2,506	910	73,297	36,839	1,422	108,851	39,078
$10,000,000 under $50,000,000	13	228,161	234,629	164,417	2,235	17,090	17,090	17,504	9,000	5,415	62,432	28,000	1,380	101,961	22,961
$50,000,000 under $100,000,000	1	73,825	74,385	58,956	954	3,950	3,950	3,950	2,042	292	24,102	5,745	-	36,199	14,515
$100,000,000 under $250,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$250,000,000 under $500,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	1,970	-	10,630	-	467	[2]6,632	[2]5,709	714	252	101	19,149	24,797	2,241	63,072	15,469
NATURE OF BUSINESS NOT ALLOCABLE															
Total	8,065	76,176	82,144	38,901	3,491	[2]3,955	[2]3,900	4,454	1,311	8,119	150,747	46,457	32,062	329,596	80,111
Under $10,000	1,026	3,094	3,376	1,010	704	[2]977	[2]987	423	111	506	14,972	6,005	3,119	34,962	11,696
$10,000 under $25,000	333	5,398	6,514	1,710	156	[2]1,033	[2]1,042	206	46	-	8,651	4,967	613	17,611	2,766
$25,000 under $50,000	231	9,053	9,179	2,675	513	[2]106	[2]134	197	59	17	12,264	4,378	483	18,229	5,169
$50,000 under $100,000	216	15,968	16,189	6,297	380	1,905	1,792	983	290	-	12,730	1,880	3,833	25,689	9,210
$100,000 under $200,000	100	15,256	15,426	6,901	689	1,400	922	508	163	107	8,060	6,402	1,149	17,913	3,555
$200,000 under $500,000	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]
$500,000 under $1,000,000	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]
$1,000,000 under $5,000,000	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]
$5,000,000 under $10,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000,000 under $50,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$50,000,000 under $100,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$100,000,000 under $250,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$250,000,000 under $500,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$500,000,000 under $1,000,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	6,132	-	3,823	22	743	[2]3,884	[2]3,308	1,973	597	7,360	89,578	18,797	21,662	206,726	45,066

[1]Size of total compiled receipts was used in lieu of size of business receipts to classify statistics for the Finance, insurance, and real estate industries.
[2]Deficit.
[3]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[4]Less than $500 per return.
NOTE: See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATION RETURNS

Table 6.—TOTAL COMPILED RECEIPTS, NET INCOME OR DEFICIT, INCOME SUBJECT TO TAX, INCOME TAX, AND FOREIGN TAX CREDIT, BY CALENDAR AND NONCALENDAR YEAR ACCOUNTING PERIOD, BY SIZE OF NET INCOME OR DEFICIT

Accounting period and size of net income or deficit	Total active corporation returns												Returns, Form 1120-S			
	With net income										Without net income		With net income		Without net income	
				Returns other than Form 1120-S												
						Income subject to tax		Income tax								
	Number of returns	Total compiled receipts (Thousand dollars)	Net income (Thousand dollars)	Number of returns	Net income (Thousand dollars)	Long-term capital gain taxed at 25 percent (Thousand dollars)	Other (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Foreign tax credit (Thousand dollars)	Number of returns	Deficit (Thousand dollars)	Number of returns	Net income (Thousand dollars)	Number of returns	Deficit (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Grand total	715,589	750,598,885	52,401,331	647,772	51,496,954	[1]2,611,929	[1]45,325,762	553,628	[1]22,188,057	1,489,950	474,697	6,507,431	67,817	904,377	38,231	339,930
Annual noncalendar year accounting periods, total	363,034	273,892,309	12,836,353	328,349	12,325,793	572,429	[1]10,284,661	279,389	[1]4,886,424	99,684	225,276	2,884,759	34,685	510,560	17,665	161,677
Under $5,000	166,428	24,167,072	249,448	149,632	218,202	4,252	158,598	116,196	42,920	3	141,560	172,157	16,796	31,246	11,292	18,831
$5,000 under $10,000	56,210	14,607,225	381,502	50,336	338,833	7,280	270,186	43,377	82,761	16	31,806	213,994	5,874	42,669	2,803	19,836
$10,000 under $15,000	33,201	12,706,088	395,948	29,725	352,635	8,264	298,068	26,983	90,599	57	15,684	184,415	3,476	43,313	1,389	16,812
$15,000 under $20,000	23,842	11,676,532	403,139	21,812	367,974	10,220	320,599	20,350	98,905	10	8,857	149,599	2,030	35,165	621	10,853
$20,000 under $25,000	21,847	13,119,210	481,089	20,427	449,427	11,444	404,962	19,453	123,783	61	5,321	116,124	1,420	31,662	416	9,172
$25,000 under $50,000	33,964	29,097,066	1,112,885	30,669	998,465	37,577	865,876	28,865	308,580	350	11,828	406,172	3,295	114,420	716	25,220
$50,000 under $100,000	14,208	22,966,528	971,473	12,919	885,247	43,660	750,604	12,024	337,891	1,052	5,978	413,816	1,289	86,226	260	17,193
$100,000 under $250,000	8,053	24,457,055	1,218,669	7,653	1,163,959	60,716	984,911	7,216	489,104	1,893	3,041	447,451	400	54,710	120	17,595
$250,000 under $500,000	2,794	17,861,605	972,146	2,725	950,479	61,795	811,978	2,620	423,826	2,490	783	269,558	69	21,667	27	11,019
$500,000 under $1,000,000	1,261	16,126,427	870,910	1,246	858,392	56,459	727,652	1,187	386,368	2,594	266	181,919	15	12,518	21	15,146
$1,000,000 under $5,000,000	990	29,316,766	2,008,672	969	1,971,708	107,252	1,677,870	911	894,679	16,238	148	280,685	21	36,964	-	-
$5,000,000 under $10,000,000	137	13,839,688	948,683	137	948,683	72,403	760,487	123	412,938	14,011	3	28,569	-	-	-	-
$10,000,000 under $25,000,000	72	19,137,872	1,118,718	72	1,118,718	30,263	916,920	62	484,344	17,701	1	20,300	-	-	-	-
$25,000,000 under $50,000,000	13	5,762,520	460,160	13	460,160	33,556	368,850	11	200,131	9,350						
$50,000,000 under $100,000,000	11	11,870,322	824,846	11	824,846	22,264	558,725	8	296,059	23,215						
$100,000,000 or more	3	7,180,333	418,065	3	418,065	5,024	408,165	3	213,485	10,643						
Calendar year accounting periods, total	326,262	465,026,006	38,794,288	295,648	38,422,243	[1]1,993,659	[1]34,386,105	252,665	[1]16,988,043	1,387,172	209,250	3,198,415	30,614	372,045	16,976	136,316
Under $5,000	155,404	20,870,574	224,977	140,336	196,637	4,204	166,587	109,146	39,586	4	143,612	156,079	15,068	28,340	11,110	18,229
$5,000 under $10,000	47,559	12,906,704	321,564	41,775	279,278	8,397	243,789	36,508	69,115	83	27,002	180,418	5,784	42,286	2,600	18,914
$10,000 under $15,000	27,773	9,479,506	330,273	24,641	292,246	10,396	269,107	22,704	76,622	30	11,102	131,510	3,132	38,027	1,144	14,038
$15,000 under $20,000	17,906	8,281,378	302,449	16,240	273,442	10,826	253,619	15,198	73,106	5	6,348	106,983	1,666	29,007	734	12,780
$20,000 under $25,000	15,423	8,862,348	339,767	14,243	313,285	9,895	296,783	13,696	86,744	88	3,975	87,301	1,180	26,482	317	7,137
$25,000 under $50,000	29,443	23,317,544	986,713	26,892	899,737	44,135	827,438	25,413	280,148	319	9,261	319,450	2,551	86,976	733	26,295
$50,000 under $100,000	14,593	21,783,160	1,017,439	13,621	951,362	69,404	874,679	12,963	361,948	1,577	4,394	301,992	972	66,077	222	14,700
$100,000 under $250,000	9,589	26,850,087	1,491,913	9,368	1,455,953	119,964	1,323,940	8,899	600,395	3,019	2,366	358,429	221	35,960	77	10,985
$250,000 under $500,000	3,564	19,795,545	1,240,531	3,540	1,232,245	102,659	1,194,291	3,406	536,044	5,187	643	221,759	24	8,286	37	11,629
$500,000 under $1,000,000	2,061	19,861,090	1,441,096	2,045	1,430,492	119,184	1,361,085	1,949	624,241	9,934	301	207,318	16	10,604	2	1,609
$1,000,000 under $5,000,000	2,056	52,983,070	4,308,364	2,056	4,308,364	380,345	4,056,925	1,939	1,855,650	48,207	208	405,728	-	-	-	-
$5,000,000 under $10,000,000	418	38,321,123	2,927,374	418	2,927,374	197,690	2,594,451	393	1,263,173	59,212	24	170,928	-	-	-	-
$10,000,000 under $25,000,000	261	48,029,803	4,109,684	261	4,109,684	282,208	3,289,801	245	1,782,134	105,507	14	550,520	-	-	-	-
$25,000,000 under $50,000,000	122	40,021,792	4,533,926	122	4,533,926	279,695	3,973,758	118	2,135,994	138,965						
$50,000,000 under $100,000,000	58	35,365,141	3,915,763	58	3,915,763	116,474	3,566,889	57	1,882,248	136,090						
$100,000,000 or more	32	78,297,141	11,302,455	32	11,302,455	236,244	10,086,611	31	5,320,223	878,945						
Part year accounting periods	26,293	11,680,570	770,690	23,775	748,918	[1]45,841	[1]654,996	21,574	[1]313,590	3,094	40,171	424,257	2,518	21,772	3,590	41,937

[1]Amounts reported on returns without net income are included in the totals but not in the detail. Long-term capital gain taxed at 25 percent on these returns was $1,965,000, other income subject to tax was $7,644,000, and income tax was $1,286,000. There were 245 taxable returns without net income. Tax on returns without net income occurs because of special provisions of the Internal Revenue Code applicable to life and certain mutual insurance businesses. Other items for these returns were includible in columns (11) and (12).

NOTE: See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATION RETURNS

Table 7.—NUMBER OF RETURNS, NET INCOME OR DEFICIT, INCOME SUBJECT TO TAX, INCOME TAX, DISTRIBUTIONS TO STOCKHOLDERS, AND PERCENTAGE DISTRIBUTIONS, BY MONTH IN WHICH ACCOUNTING PERIOD ENDED

Accounting period ended	Returns with and without net income		Returns with net income									
			Total				Returns other than Form 1120-S					
					Net income				Net income		Income subject to tax[1]	
	Number of returns	Percent of total number of returns	Number of returns	Percent of total number of returns with net income	Amount (Thousand dollars)	Percent of total	Number of returns	Percent of total number of returns other than Form 1120-S	Amount (Thousand dollars)	Percent of total	Amount (Thousand dollars)	Percent of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Total	1,190,286	100.0	715,589	100.0	52,401,331	100.0	647,772	100.0	51,496,954	100.0	47,937,691	100.0
Annual returns:												
December 1961	535,512	45.0	326,262	45.6	38,794,288	74.0	295,648	45.6	38,422,243	74.6	36,379,764	75.9
Noncalendar year, total	588,310	49.4	363,034	50.7	12,836,353	24.5	328,349	50.7	12,325,793	23.9	10,857,090	22.6
July 1961	41,733	3.5	25,604	3.6	815,896	1.6	23,419	3.6	791,263	1.5	720,235	1.5
August 1961	43,561	3.7	25,629	3.6	852,154	1.6	23,479	3.6	802,273	1.6	731,555	1.5
September 1961	70,504	5.9	43,902	6.1	1,709,792	3.3	40,459	6.2	1,653,805	3.2	1,434,474	3.0
October 1961	45,872	3.9	28,099	3.9	1,333,976	2.5	26,014	4.0	1,310,871	2.5	1,021,617	2.1
November 1961	31,319	2.6	19,456	2.7	1,082,707	2.1	17,934	2.8	1,056,415	2.1	809,569	1.7
January 1962	40,023	3.4	25,902	3.6	1,144,955	2.2	22,222	3.4	1,086,737	2.1	992,308	2.1
February 1962	39,533	3.3	23,745	3.3	776,811	1.5	21,198	3.3	735,758	1.4	691,279	1.4
March 1962	75,117	6.3	46,081	6.4	1,316,408	2.5	41,240	6.4	1,250,864	2.4	1,145,948	2.4
April 1962	50,807	4.3	30,775	4.3	933,368	1.8	27,764	4.3	887,748	1.7	769,197	1.6
May 1962	45,776	3.8	27,286	3.8	710,663	1.4	24,957	3.9	681,847	1.3	616,940	1.3
June 1962	104,065	8.7	66,555	9.3	2,159,623	4.1	59,663	9.2	2,068,212	4.0	1,923,968	4.0
Part year returns, total	66,464	5.6	26,293	3.7	770,690	1.5	23,775	3.7	748,918	1.5	700,837	1.5
July 1961	4,190	0.4	1,644	0.2	34,080	0.1	1,585	0.2	32,935	0.1	31,076	0.1
August 1961	3,530	0.3	1,147	0.2	39,255	0.1	993	0.2	38,076	0.1	37,079	0.1
September 1961	5,627	0.5	2,305	0.3	145,296	0.3	2,159	0.3	144,391	0.3	141,846	0.3
October 1961	4,212	0.4	1,808	0.3	63,921	0.1	1,677	0.3	63,196	0.1	57,537	0.1
November 1961	3,759	0.3	1,462	0.2	76,319	0.1	1,330	0.2	74,764	0.1	67,900	0.1
December 1961	17,685	1.5	6,412	0.9	159,180	0.3	5,420	0.8	152,604	0.3	142,717	0.3
January 1962	3,305	0.3	1,492	0.2	32,543	0.1	1,321	0.2	28,770	0.1	24,751	0.1
February 1962	3,216	0.3	1,293	0.2	22,218	-	1,196	0.2	21,190	-	19,835	-
March 1962	5,332	0.4	2,375	0.3	39,791	0.1	2,247	0.3	39,269	0.1	32,156	0.1
April 1962	4,146	0.3	1,461	0.2	56,568	0.1	1,297	0.2	55,375	0.1	53,975	0.1
May 1962	3,853	0.3	1,452	0.2	29,204	0.1	1,359	0.2	28,842	0.1	25,183	0.1
June 1962	7,609	0.6	3,442	0.5	72,315	0.1	3,191	0.5	69,506	0.1	66,782	0.1

Accounting period ended	Returns with net income—Continued						Returns without net income					
	Returns other than Form 1120-S—Continued		Distributions to stockholders other than in own stock						Distributions to stockholders other than in own stock			
	Income tax[1]											
	Amount (Thousand dollars)	Percent of total	Number of returns	Percent of number of returns	Amount (Thousand dollars)	Percent of total amount	Number of returns	Deficit (Thousand dollars)	Number of returns	Percent of number of returns	Amount (Thousand dollars)	Percent of total amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Total	22,188,057	100.0	107,217	100.0	17,353,730	100.0	474,697	6,507,431	11,146	100.0	684,050	100.0
Annual returns:												
December 1961	16,988,043	76.6	65,588	61.2	14,300,177	82.4	209,250	3,198,415	5,929	53.2	448,027	65.5
Noncalendar year, total	4,886,424	22.0	39,899	37.2	2,871,489	16.5	225,276	2,884,759	4,217	37.8	148,835	21.8
July 1961	319,207	1.4	2,406	2.2	135,540	0.8	16,129	189,121	227	2.0	9,689	1.4
August 1961	329,925	1.5	2,511	2.3	189,940	1.1	17,932	218,431	[2]	[2]	[2]	[2]
September 1961	653,703	2.9	4,643	4.3	405,742	2.3	26,602	372,670	443	4.0	24,092	3.5
October 1961	467,947	2.1	2,899	2.7	383,016	2.2	17,773	259,723	367	3.3	8,902	1.3
November 1961	371,893	1.7	2,516	2.3	346,834	2.0	11,863	153,400	240	2.2	4,499	0.7
January 1962	459,639	2.1	3,582	3.3	373,678	2.2	14,121	202,932	368	3.3	28,515	4.2
February 1962	310,200	1.4	2,456	2.3	124,654	0.7	15,788	181,039	339	3.0	4,510	0.7
March 1962	506,152	2.3	4,910	4.6	203,901	1.2	29,036	368,357	408	3.7	5,258	0.8
April 1962	334,813	1.5	3,112	2.9	188,049	1.1	20,032	237,066	329	3.0	6,317	0.9
May 1962	269,209	1.2	3,021	2.8	144,005	0.8	18,490	215,088	282	2.5	3,973	0.6
June 1962	863,736	3.9	7,843	7.3	376,130	2.2	37,510	486,932	1,050	9.4	49,029	7.2
Part year returns, total	313,590	1.4	1,730	1.6	182,064	1.0	40,171	424,257	1,000	9.0	87,188	12.7
July 1961	13,267	0.1					2,546	32,266				
August 1961	17,316	0.1	320	0.3	48,048	0.3	2,383	21,269	228	2.0	8,312	1.2
September 1961	65,778	0.3					3,322	35,425				
October 1961	26,677	0.1	179	0.2	42,253	0.2	2,404	37,037				
November 1961	31,437	0.1	[2]	[2]	[2]	[2]	2,297	25,248	253	2.3	25,313	3.7
December 1961	63,222	0.3	406	0.4	36,680	0.2	11,273	112,677				
January 1962	10,375	-					1,813	18,962				
February 1962	7,785	-	325	0.3	16,913	0.1	1,923	20,693	266	2.4	31,861	4.7
March 1962	13,220	0.1					2,957	26,328				
April 1962	25,824	0.1	[2]	[2]	[2]	[2]	2,685	35,751				
May 1962	10,694	-	[2]	[2]	[2]	[2]	2,401	24,391	253	2.3	21,702	3.2
June 1962	27,995	0.1	174	0.2	12,843	0.1	4,167	34,210				

[1]Includes amounts reported on 245 returns without net income. Income subject to tax on these returns was $9,609,000, and income tax was $1,286,000. Tax on returns without net income occurs because of special provisions of the Internal Revenue Code applicable to life and certain mutual insurance businesses. Other items for these returns were includible in columns (19) through (24).

[2]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Percentages may not add to totals because of rounding. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATION RETURNS

Table 8.—REGULAR AND ALTERNATIVE TAX LIABILITY, BY SIZE OF NET INCOME

Size of net income	Returns with net income											
			Returns other than Form 1120-S									
					Taxable returns							
								With regular tax				
										Income subject to tax		
	Number of returns	Net income (Thousand dollars)	Number of returns	Net income (Thousand dollars)	Number of returns	Net income (Thousand dollars)	Income tax (Thousand dollars)	Number of returns	Net income (Thousand dollars)	Life insurance company long-term capital gain taxed at 25 percent (Thousand dollars)	Other (Thousand dollars)	Income tax (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Total	715,589	52,401,331	647,772	51,496,954	553,628	48,973,762	[1]22,188,057	475,981	15,588,059	[1]24,338	[1]16,012,970	[1]6,547,454
Under $5,000	336,062	493,914	302,647	431,083	236,550	348,527	86,184	225,693	323,795	80	323,823	79,876
$5,000 under $10,000	107,425	727,681	95,343	639,746	82,833	558,635	157,610	73,953	497,437	65	490,915	141,313
$10,000 under $15,000	63,126	751,847	56,319	668,053	51,503	611,698	173,546	44,360	526,501	50	526,294	150,209
$15,000 under $20,000	42,996	726,731	39,170	660,345	36,618	617,417	177,290	30,229	509,537	101	509,013	147,301
$20,000 under $25,000	38,593	850,391	35,927	790,766	34,359	756,274	218,526	28,372	624,342	119	622,523	181,381
$25,000 under $50,000	65,357	2,162,890	59,422	1,958,139	56,031	1,845,235	607,976	42,068	1,371,889	279	1,374,398	459,686
$50,000 under $100,000	29,629	2,044,684	27,321	1,888,954	25,722	1,779,643	720,036	16,519	1,133,178	239	1,162,423	473,080
$100,000 under $250,000	18,232	2,799,558	17,599	2,706,272	16,650	2,565,029	1,125,749	9,208	1,395,559	1,069	1,449,723	633,565
$250,000 under $500,000	6,516	2,267,590	6,423	2,237,637	6,171	2,149,507	982,594	2,970	1,022,331	1,192	1,146,453	487,882
$500,000 under $1,000,000	3,415	2,377,039	3,384	2,353,917	3,227	2,243,385	1,041,410	1,338	916,062	3,082	1,046,965	435,320
$1,000,000 under $5,000,000	3,100	6,420,277	3,079	6,383,313	2,902	6,011,601	2,797,134	997	1,941,475	3,878	2,426,650	919,520
$5,000,000 under $10,000,000	557	3,890,987	557	3,890,987	518	3,618,120	1,680,730	137	945,190	5,733	1,114,019	447,752
$10,000,000 under $25,000,000	339	5,335,425	339	5,335,425	313	4,896,000	2,321,257	90	1,398,403	6,426	1,283,963	669,748
$25,000,000 under $50,000,000	138	5,091,188	138	5,091,188	132	4,898,826	2,384,714	27	1,010,892	-	963,254	500,740
$50,000,000 under $100,000,000	69	4,740,609	69	4,740,609	65	4,468,313	2,178,307	13	871,719	60	764,215	397,368
$100,000,000 or more	35	11,720,520	35	11,720,520	34	11,605,552	5,533,708	7	1,099,749	-	800,695	421,427

Size of net income or deficit	Returns with net income—Continued									Returns without net income			
	Returns other than Form 1120-S—Continued											Returns other than Form 1120-S	
	Taxable returns—Continued						Nontaxable returns						
	With alternative tax												
			Income subject to tax		Income tax (if alternative method had not been used)	Income tax (alternative)							
	Number of returns	Net income (Thousand dollars)	Long-term capital gain taxed at 25 percent (Thousand dollars)	Other (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	Number of returns	Net income (Thousand dollars)	Statutory special deductions (Thousand dollars)	Number of returns	Deficit (Thousand dollars)	Number of returns	Deficit (Thousand dollars)
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Total	77,647	33,385,703	2,587,591	29,312,792	16,340,787	15,640,603	94,144	2,523,192	1,245,431	474,697	6,507,431	436,466	6,167,501
Under $5,000	10,857	24,732	8,676	15,573	16,984	6,308	66,097	82,556	84,674	312,946	360,957	288,243	320,057
$5,000 under $10,000	8,880	61,198	16,301	41,435	25,263	16,297	12,510	81,111	82,009	63,982	429,686	58,085	387,229
$10,000 under $15,000	7,143	85,197	19,166	61,674	30,439	23,337	4,816	56,355	57,223	29,172	344,030	26,341	309,548
$15,000 under $20,000	6,389	107,880	21,727	81,855	36,404	29,989	2,552	42,928	43,370	16,432	277,250	14,974	251,811
$20,000 under $25,000	5,987	131,932	21,591	106,430	43,307	37,145	1,568	34,492	34,749	9,915	217,000	9,116	199,172
$25,000 under $50,000	13,963	473,346	84,113	371,671	168,363	148,290	3,391	112,904	115,600	22,573	776,305	20,957	719,448
$50,000 under $100,000	9,203	646,465	116,339	507,259	275,826	246,956	1,599	109,311	109,471	11,283	778,607	10,693	738,274
$100,000 under $250,000	7,442	1,169,470	186,824	930,229	539,551	492,184	949	141,243	139,772	5,849	872,951	5,622	840,347
$250,000 under $500,000	3,201	1,127,176	168,376	902,397	538,844	494,712	252	88,130	87,542	1,524	527,211	1,437	494,936
$500,000 under $1,000,000	1,889	1,327,323	174,304	1,101,019	650,301	606,090	157	110,532	91,425	598	411,117	575	394,362
$1,000,000 under $5,000,000	1,905	4,070,126	490,463	3,395,437	2,006,381	1,877,614	177	371,712	190,601	380	722,567	380	722,567
$5,000,000 under $10,000,000	381	2,672,930	270,089	2,247,068	1,306,081	1,232,978	39	272,867	100,686	27	199,497	27	199,497
$10,000,000 under $25,000,000	223	3,497,597	309,490	3,025,773	1,733,338	1,651,509	26	439,425	71,305	16	590,253	16	590,253
$25,000,000 under $50,000,000	105	3,887,934	320,186	3,469,492	1,968,523	1,883,974	6	192,362	37,004				
$50,000,000 under $100,000,000	52	3,596,594	138,678	3,361,399	1,818,789	1,780,939	4	272,296	-				
$100,000,000 or more	27	10,505,803	241,268	9,694,081	5,182,393	5,112,281	1	114,968	-				

[1]Amounts reported on returns without net income are included in the totals but not in the detail. Life insurance company long-term capital gain taxed at 25 percent on these returns was $1,965,000, other income subject to tax was $7,644,000, and income tax was $1,286,000. There were 245 taxable returns without net income. Tax on returns without net income occurs because of special provisions of the Internal Revenue Code applicable to life and certain mutual insurance businesses. Other items for these returns were includible in columns (22) through (25).

NOTE: See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATION RETURNS OTHER THAN FORM 1120-S

Table 9.—INCOME SUBJECT TO TAX: NUMBER OF RETURNS, NET LONG-TERM CAPITAL GAIN, NET INCOME, COMPONENTS OF INCOME SUBJECT TO TAX, TAX, AND FOREIGN TAX CREDIT, BY SIZE OF INCOME TAXED AT NORMAL TAX AND SURTAX RATES, BY TYPE OF TAX

PART I.—SUMMARY, NONCONSOLIDATED AND CONSOLIDATED RETURNS, FORM 1120, INSURANCE COMPANY RETURNS, FORMS 1120L AND 1120M, AND RESIDENT FOREIGN CORPORATION RETURNS, FORM 1120-F

Type of return and size of income taxed at normal tax and surtax rates	Number of returns	Net long-term capital gain reduced by net short-term capital loss (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Income subject to tax: Long-term capital gain taxed at 25 percent (Thousand dollars)	Income subject to tax: Other (Thousand dollars)	Income tax (Thousand dollars)	Foreign tax credit: Number of returns	Foreign tax credit: Amount (Thousand dollars)	Returns with regular tax: Number of returns	Returns with regular tax: Net long-term capital gain reduced by net short-term capital loss (Thousand dollars)	Returns with regular tax: Net income (less deficit) (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Total	1,084,238	4,308,066	45,329,453	2,611,929	45,325,762	22,188,057	4,401	1,489,950	476,226	273,401	15,552,571
Returns with net income, total	647,772	3,939,145	51,496,954	2,609,964	45,318,118	22,186,771	4,401	1,489,950	475,981	271,097	15,588,059
With income taxed at normal tax and surtax rates, total	548,996	2,340,216	48,365,022	2,101,633	43,634,423	22,043,403	4,220	1,482,904	475,515	257,398	15,524,542
Under $5,000	248,877	141,225	561,613	88,076	349,506	114,933	387	97	233,502	53,206	422,041
$5,000 under $10,000	80,539	87,753	668,595	62,304	540,899	178,234	216	174	71,869	25,508	526,513
$10,000 under $15,000	49,992	73,392	693,418	50,125	593,238	189,103	216	133	43,316	23,308	545,915
$15,000 under $20,000	34,779	54,732	659,317	38,549	586,880	185,949	140	169	29,172	16,196	514,387
$20,000 under $25,000	33,657	49,275	814,498	36,036	741,551	230,614	158	262	27,806	13,357	635,800
$25,000 under $30,000	21,668	55,340	652,207	42,301	575,166	190,132	213	281	17,533	13,630	487,413
$30,000 under $35,000	11,666	33,288	419,636	27,346	371,006	135,480	133	516	9,013	5,947	298,355
$35,000 under $40,000	7,960	37,661	344,615	32,699	293,359	117,164			6,058	4,985	232,548
$40,000 under $45,000	5,735	30,437	287,682	27,642	240,064	100,379	86	229	4,371	2,833	194,992
$45,000 under $50,000	4,512	13,179	236,014	10,286	211,664	87,795			3,228	3,055	162,022
$50,000 under $60,000	7,453	28,876	457,223	24,964	403,660	174,867	136	841	5,340	3,963	304,762
$60,000 under $70,000	5,449	24,646	391,333	17,088	350,503	156,611	92	854	3,671	7,755	246,115
$70,000 under $80,000	4,463	18,593	362,701	16,223	331,858	152,034	86	657	3,004	2,389	230,791
$80,000 under $90,000	3,126	22,550	300,931	22,112	263,863	125,582	83	531	2,060	620	179,431
$90,000 under $100,000	2,559	13,246	264,604	12,518	240,996	114,279			1,605	750	157,021
$100,000 under $150,000	8,115	117,802	1,146,396	108,870	987,645	496,286	214	2,800	4,997	9,065	631,116
$150,000 under $200,000	4,102	43,570	783,203	40,173	705,921	354,541	153	2,634	2,315	3,365	419,307
$200,000 under $250,000	2,599	55,124	664,420	54,727	578,183	300,008	121	2,047	1,441	592	339,872
$250,000 under $500,000	5,441	144,734	2,145,231	137,150	1,889,819	986,972	323	11,234	2,798	9,015	1,014,656
$500,000 under $1,000,000	2,858	135,578	2,230,409	133,515	1,990,478	1,052,440	308	14,552	1,248	2,341	898,060
$1,000,000 under $5,000,000	2,510	345,638	5,931,411	305,562	5,237,770	2,786,032	627	78,461	918	48,514	1,984,919
$5,000,000 under $10,000,000	449	126,655	3,348,120	126,605	3,086,579	1,633,931	219	73,836	126	4,071	913,307
$10,000,000 under $25,000,000	276	234,844	4,794,284	234,694	4,329,942	2,311,398	153	115,456	80	2,563	1,387,754
$25,000,000 under $50,000,000	120	134,751	4,722,450	134,741	4,357,552	2,299,853	82	184,200	26	10	982,097
$50,000,000 under $100,000,000	63	121,541	4,692,393	121,541	4,306,947	2,269,014	50	177,079	13	60	1,046,298
$100,000,000 or more	28	195,786	10,792,318	195,786	10,069,374	5,099,772	24	815,861	5	-	768,750
With no income taxed at normal tax and surtax rates, total	98,776	1,598,929	3,131,932	508,331	1,683,695	143,368	181	7,046	466	13,699	63,517
Taxable	4,632	518,472	608,740	508,331	1,683,695	143,368	181	7,046	466	13,699	63,517
Nontaxable	94,144	1,080,457	2,523,192	-	-	-	-	-	-	-	-
Returns without net income, total	436,466	368,921	[1]6,167,501	1,965	7,644	1,286	-	-	245	2,304	[1]35,488
Taxable	245	2,304	[1]35,488	1,965	7,644	1,286	-	-	245	2,304	[1]35,488
Nontaxable	436,221	366,617	[1]6,132,013	-	-	-	-	-	-	-	-

Type of return and size of income taxed at normal tax and surtax rates	Returns with regular tax—Continued: Income subject to tax: Income taxed at normal and surtax rates (Thousand dollars)	Income subject to tax: Life insurance company long-term capital gain taxed at 25 percent (Thousand dollars)	Income subject to tax: Mutual insurance company gross income, Form 1120M (Thousand dollars)	Income tax (Thousand dollars)	Foreign tax credit: Number of returns	Foreign tax credit: Amount (Thousand dollars)	Returns with alternative tax: Number of returns	Net income (Thousand dollars)	Income subject to tax: Income taxed at normal tax and surtax rates (Thousand dollars)	Income subject to tax: Long-term capital gain taxed at 25 percent (Thousand dollars)	Income tax (Thousand dollars)	Foreign tax credit: Number of returns	Foreign tax credit: Amount (Thousand dollars)
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Total	14,323,163	24,338	1,689,807	6,547,454	2,083	359,714	77,647	33,385,703	29,312,792	2,587,591	15,640,603	2,318	1,130,236
Returns with net income, total	14,321,631	22,373	1,683,695	6,546,168	2,083	359,714	77,647	33,385,703	29,312,792	2,587,591	15,640,603	2,318	1,130,236
With income taxed at normal tax and surtax rates, total	14,321,631	18,815	-	6,528,443	2,064	359,588	73,481	32,840,480	29,312,792	2,082,818	15,514,960	2,156	1,123,316
Under $5,000	320,401	57	-	84,740	209	7	15,375	139,572	29,105	88,019	30,193	178	90
$5,000 under $10,000	482,408	59	-	144,985	263	188	8,670	142,082	58,491	62,245	33,249	169	119
$10,000 under $15,000	513,394	41	-	152,731			6,676	147,503	79,844	50,084	36,372		
$15,000 under $20,000	492,260	13	-	147,860	212	277	5,607	144,930	94,620	38,536	38,089	86	154
$20,000 under $25,000	612,561	118	-	183,072			5,851	178,698	128,990	35,918	47,542		
$25,000 under $30,000	465,196	591	-	145,248	135	186	4,135	164,794	109,970	41,710	44,884		
$30,000 under $35,000	286,326	5	-	99,285			2,653	121,281	84,680	27,341	36,195	145	428
$35,000 under $40,000	223,018	23	-	82,888	110	256	1,902	112,067	70,341	32,676	34,276		
$40,000 under $45,000	182,963	38	-	71,220			1,364	92,690	57,101	27,604	29,159		
$45,000 under $50,000	151,273	162	-	60,997	93	631	1,284	73,992	60,391	10,124	26,798	85	366
$50,000 under $60,000	289,000	51	-	120,686			2,113	152,461	114,660	24,913	54,181		
$60,000 under $70,000	235,756	197	-	102,574	138	1,290	1,778	145,218	114,747	16,891	54,037	40	221
$70,000 under $80,000	223,133	19	-	99,548			1,459	131,910	108,725	16,204	52,486		
$80,000 under $90,000	173,509	182	-	78,977	38	318	1,066	121,500	90,354	21,930	46,605	45	213
$90,000 under $100,000	151,380	22	-	69,798			954	107,583	89,616	12,496	44,481		
$100,000 under $150,000	605,525	133	-	287,550	124	1,373	3,118	515,280	382,120	108,737	208,736	90	1,427
$150,000 under $200,000	397,535	268	-	194,139	80	1,801	1,787	363,896	308,386	39,905	160,402	138	1,725
$200,000 under $250,000	320,419	195	-	158,768	56	1,155	1,158	324,548	257,764	54,532	141,240		
$250,000 under $500,000	960,550	1,431	-	484,415	137	3,270	2,643	1,130,575	929,269	135,719	502,557	136	7,964
$500,000 under $1,000,000	851,074	278	-	435,368	119	7,930	1,610	1,332,349	1,139,404	133,237	617,072	189	6,622
$1,000,000 under $5,000,000	1,776,728	8,438	-	921,604	218	30,357	1,592	3,946,492	3,461,042	297,124	1,864,428	409	48,104
$5,000,000 under $10,000,000	868,719	4,021	-	451,917	58	28,732	323	2,434,513	2,217,860	122,584	1,182,014	161	45,104
$10,000,000 under $25,000,000	1,249,382	2,413	-	650,856	44	35,025	196	3,406,530	3,080,560	232,281	1,660,542	109	80,431
$25,000,000 under $50,000,000	941,083	-	-	489.216	16	42.473	94	3,740,353	3,416,469	134,741	1,810.637	66	141,727
$50,000,000 under $100,000,000	851,005	60	-	443.271	10	54,993	50	3,646,095	3,455,942	121,481	1,825,743	40	122,086
$100,000,000 or more	697,033	-	-	366,730	4	149,326	23	10,023,568	9,372,341	195,786	4,933,042	20	666,535
With no income taxed at normal tax and surtax rates, total	-	3,558	1,683,695	17,725	19	126	4,166	545,223	-	504,773	125,643	162	6,920
Taxable	-	3,558	1,683,695	17,725	19	126	4,166	545,223	-	504,773	125,643	162	6,920
Nontaxable	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns without net income, total	1,532	1,965	6,112	1,286	-	-	-	-	-	-	-	-	-
Taxable	1,532	1,965	6,112	1,286	-	-	-	-	-	-	-	-	-
Nontaxable	-	-	-	-	-	-	-	-	-	-	-	-	-

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATION RETURNS OTHER THAN FORM 1120-S

Table 9.—INCOME SUBJECT TO TAX: NUMBER OF RETURNS, NET LONG-TERM CAPITAL GAIN, NET INCOME, COMPONENTS OF INCOME SUBJECT TO TAX, TAX, AND FOREIGN TAX CREDIT, BY SIZE OF INCOME TAXED AT NORMAL TAX AND SURTAX RATES, BY TYPE OF TAX—Continued

Part II.—NONCONSOLIDATED RETURNS, FORM 1120

Type of return and size of income taxed at normal tax and surtax rates	Number of returns	Net long-term capital gain reduced by net short-term capital loss (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Income subject to tax: Income taxed at normal tax and surtax rates (Thousand dollars)	Income subject to tax: Long-term capital gain taxed at 25 percent (Thousand dollars)	Income tax (Thousand dollars)	Foreign tax credit: Number of returns	Foreign tax credit: Amount (Thousand dollars)	Returns with regular tax: Number of returns	Returns with regular tax: Net long-term capital gain reduced by net short-term capital loss (Thousand dollars)	Returns with regular tax: Net income (less deficit) (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Total	1,076,834	3,567,220	36,907,787	36,086,896	2,114,930	18,106,067	4,100	925,516	473,471	187,748	13,014,825
Returns with net income, total	643,405	3,301,479	42,162,881	36,086,775	2,114,930	18,106,016	4,100	925,516	473,467	187,410	13,014,977
With income taxed at normal tax and surtax rates, total	546,011	1,940,297	39,464,406	36,086,775	1,761,300	18,018,074	3,954	924,435	473,444	178,997	12,999,674
Under $5,000	248,387	138,886	557,214	348,573	86,320	114,255	385	95	233,083	52,566	419,738
$5,000 under $10,000	80,209	84,429	661,757	538,629	61,109	177,260	212	172	71,607	23,320	521,787
$10,000 under $15,000	49,702	69,843	683,592	589,802	46,920	187,259	210	128	43,106	22,923	541,474
$15,000 under $20,000	34,618	54,163	654,798	584,151	38,122	184,995	292	421	29,047	16,041	511,266
$20,000 under $25,000	33,501	48,280	806,864	738,127	35,334	229,377			27,691	12,946	630,033
$25,000 under $30,000	21,531	45,834	640,901	571,522	36,926	187,607	209	280	17,435	8,908	483,309
$30,000 under $35,000	11,582	28,258	411,978	368,309	24,282	133,751	127	491	8,960	3,976	295,522
$35,000 under $40,000	7,894	35,335	338,778	290,936	30,769	115,770			6,012	4,566	229,605
$40,000 under $45,000	5,679	21,537	275,082	237,699	18,827	97,228			4,337	2,710	192,811
$45,000 under $50,000	4,464	12,599	232,307	209,403	9,834	86,763	215	1,067	3,197	2,765	159,540
$50,000 under $60,000	7,365	27,565	449,794	398,856	23,873	172,666			5,278	3,692	300,343
$60,000 under $70,000	5,384	21,843	385,545	346,330	16,724	154,662			3,621	5,119	241,694
$70,000 under $80,000	4,412	17,347	357,361	328,039	15,761	150,175	244	1,979	2,973	1,586	227,549
$80,000 under $90,000	3,069	21,556	292,465	259,095	21,126	123,128			2,029	430	175,341
$90,000 under $100,000	2,526	12,508	259,642	237,878	12,105	112,708			1,587	403	154,537
$100,000 under $150,000	7,977	105,759	1,115,649	970,413	99,640	485,558	203	1,764	4,916	6,119	618,496
$150,000 under $200,000	4,003	40,441	755,999	688,782	38,238	345,543	141	2,513	2,245	2,203	401,813
$200,000 under $250,000	2,533	51,559	641,142	563,399	51,248	291,686	112	2,020	1,405	311	329,274
$250,000 under $500,000	5,274	121,284	2,044,207	1,831,742	118,479	952,706	292	7,737	2,703	2,805	965,992
$500,000 under $1,000,000	2,723	111,973	2,086,603	1,898,105	111,950	999,562	283	13,868	1,182	23	839,699
$1,000,000 under $5,000,000	2,369	282,317	5,439,220	4,935,251	276,892	2,620,521	575	64,838	834	5,425	1,683,043
$5,000,000 under $10,000,000	413	113,383	3,045,664	2,838,552	113,383	1,501,140	202	65,224	106	-	748,750
$10,000,000 under $25,000,000	239	198,567	4,099,267	3,718,275	198,417	1,980,935	128	78,203	64	150	1,101,995
$25,000,000 under $50,000,000	93	114,536	3,496,812	3,300,206	114,526	1,742,981	69	115,744	20	10	740,858
$50,000,000 under $100,000,000	46	108,044	3,403,556	3,211,717	108,044	1,694,068	40	138,656	5	-	350,382
$100,000,000 or more	18	52,451	6,328,209	6,082,984	52,451	3,175,770	15	429,235	1	-	134,823
With no income taxed at normal tax and surtax rates, total	97,394	1,361,182	2,698,475	-	353,630	87,942	146	1,081	23	8,413	15,303
Taxable	4,112	362,043	390,689	-	353,630	87,942	146	1,081	23	8,413	15,303
Nontaxable	93,282	999,139	2,307,786	-	-	-	-	-	-	-	-
Returns without net income, total	433,429	265,741	[1]5,255,094	121	-	51	-	-	4	338	[1]152
Taxable	4	338	[1]152	121	-	51	-	-	4	338	[1]152
Nontaxable	433,425	265,403	[1]5,254,942	-	-	-	-	-	-	-	-

Type of return and size of income taxed at normal tax and surtax rates	Returns with regular tax—Continued: Income subject to tax (Thousand dollars)	Income tax (Thousand dollars)	Foreign tax credit: Number of returns	Foreign tax credit: Amount (Thousand dollars)	Returns with alternative tax: Number of returns	Net income (Thousand dollars)	Income subject to tax: Income taxed at normal tax and surtax rates (Thousand dollars)	Income subject to tax: Long-term capital gain taxed at 25 percent (Thousand dollars)	Income tax (Thousand dollars)	Foreign tax credit: Number of returns	Foreign tax credit: Amount (Thousand dollars)
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Total	12,288,738	5,467,128	1,936	143,307	76,656	26,840,118	23,798,158	2,114,930	12,638,939	2,164	782,209
Returns with net income, total	12,288,617	5,467,077	1,936	143,307	76,656	26,840,118	23,798,158	2,114,930	12,638,939	2,164	782,209
With income taxed at normal tax and surtax rates, total	12,288,617	5,467,040	1,936	143,307	72,567	26,464,732	23,798,158	1,761,300	12,551,034	2,018	781,128
Under $5,000	319,604	84,529	209	7	15,304	137,476	28,969	86,320	29,726	254	158
$5,000 under $10,000	480,617	144,441	258	183	8,602	139,970	58,012	61,109	32,819		
$10,000 under $15,000	510,917	151,970			6,596	142,118	78,885	46,920	35,289	125	98
$15,000 under $20,000	490,163	147,206	208	267	5,571	143,532	93,988	38,122	37,789		
$20,000 under $25,000	610,038	182,264			5,810	176,831	128,089	35,334	47,113	121	197
$25,000 under $30,000	462,601	144,265			4,096	157,592	108,921	36,926	43,342		
$30,000 under $35,000	284,629	98,672	241	439	2,622	116,456	83,680	24,282	35,079		
$35,000 under $40,000	221,337	82,243			1,882	109,173	69,599	30,769	33,527	91	439
$40,000 under $45,000	181,528	70,639			1,342	82,271	56,171	18,827	26,589		
$45,000 under $50,000	149,816	60,371			1,267	72,767	59,587	9,834	26,392		
$50,000 under $60,000	285,616	119,319	224	1,914	2,087	149,451	113,240	23,873	53,347		
$60,000 under $70,000	232,552	101,105			1,763	143,851	113,778	16,724	53,557	90	443
$70,000 under $80,000	220,808	98,484			1,439	129,812	107,231	15,761	51,691		
$80,000 under $90,000	170,906	77,721			1,040	117,124	88,189	21,126	45,407		
$90,000 under $100,000	149,672	68,986	157	1,554	939	105,105	88,206	12,105	43,722	119	698
$100,000 under $150,000	595,378	282,570			3,061	497,153	375,035	99,640	202,988		
$150,000 under $200,000	385,521	188,124	127	2,917	1,758	354,186	303,261	38,238	157,419	126	1,616
$200,000 under $250,000	312,392	154,695			1,128	311,868	251,007	51,248	136,991		
$250,000 under $500,000	927,724	467,503	122	2,873	2,571	1,078,215	904,018	118,479	485,203	170	4,864
$500,000 under $1,000,000	804,874	412,016	110	7,615	1,541	1,246,904	1,093,231	111,950	587,546	173	6,253
$1,000,000 under $5,000,000	1,594,885	824,847	189	28,603	1,535	3,756,177	3,340,366	276,892	1,795,674	386	36,235
$5,000,000 under $10,000,000	732,554	380,043	44	20,927	307	2,296,914	2,105,998	113,383	1,121,097	158	44,297
$10,000,000 under $25,000,000	998,240	518,726	30	18,188	175	2,997,272	2,720,035	198,417	1,462,209	98	60,015
$25,000,000 under $50,000,000	707,768	367,925	12	40,913	73	2,755,954	2,592,438	114,526	1,375,056	57	74,831
$50,000,000 under $100,000,000	323,832	168,366	5	16,907	41	3,053,174	2,887,885	108,044	1,525,702	35	121,749
$100,000,000 or more	134,645	70,010	-	-	17	6,193,386	5,948,339	52,451	3,105,760	15	429,235
With no income taxed at normal tax and surtax rates, total	-	[2]37	-	-	4,089	375,386	-	353,630	87,905	146	1,081
Taxable	-	[2]37	-	-	4,089	375,386	-	353,630	87,905	146	1,081
Nontaxable	-	-	-	-	-	-	-	-	-	-	-
Returns without net income, total	121	51	-	-	-	-	-	-	-	-	-
Taxable	121	51	-	-	-	-	-	-	-	-	-
Nontaxable	-	-	-	-	-	-	-	-	-	-	-

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATION RETURNS OTHER THAN FORM 1120-S

Table 9.—INCOME SUBJECT TO TAX: NUMBER OF RETURNS, NET LONG-TERM CAPITAL GAIN, NET INCOME, COMPONENTS OF INCOME SUBJECT TO TAX, TAX, AND FOREIGN TAX CREDIT, BY SIZE OF INCOME TAXED AT NORMAL TAX AND SURTAX RATES, BY TYPE OF TAX—Continued

PART III.—CONSOLIDATED RETURNS, FORM 1120

Type of return and size of income taxed at normal tax and surtax rates	Number of returns	Number of subsidiaries	Net long-term capital gain reduced by net short-term capital loss (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Income subject to tax: Income taxed at normal tax and surtax rates (Thousand dollars)	Income subject to tax: Long-term capital gain taxed at 25 percent (Thousand dollars)	Income tax (Thousand dollars)	Foreign tax credit: Number of returns	Foreign tax credit: Number of subsidiaries	Foreign tax credit: Amount (Thousand dollars)	Returns with regular tax: Number of returns	Returns with regular tax: Number of subsidiaries	Returns with regular tax: Net long-term capital gain reduced by net short-term capital loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Total	4,550	19,497	693,727	7,034,014	6,362,815	458,441	3,444,306	167	2,687	552,681	1,048	2,929	57,079
Returns with net income, total	2,516	10,728	593,447	7,845,622	6,362,815	458,441	3,444,306	167	2,687	552,681	1,048	2,929	57,079
With income taxed at normal tax and surtax rates, total	1,774	7,233	365,264	7,491,079	6,362,815	308,185	3,406,790	152	2,492	546,843	1,048	2,929	57,079
Under $5,000	327	623	2,088	3,645	594	1,513	543	2	7	2	264	422	575
$5,000 under $10,000	181	305	3,116	4,987	1,249	999	654	2	4	2	130	209	2,117
$10,000 under $15,000	181	290	2,915	7,227	2,145	2,605	1,328	5	10	5	117	177	310
$15,000 under $20,000	91	167	413	2,234	1,550	275	562	1	1	(3)	62	97	138
$20,000 under $25,000	103	216	791	5,810	2,254	498	847	3	3	10	73	121	293
$25,000 under $30,000	80	228	8,762	8,352	2,141	4,631	1,872	2	2	1	51	115	4,131
$30,000 under $35,000	49	97	3,810	4,955	1,575	2,554	1,211	4	8	25	31	62	1,256
$35,000 under $40,000	38	106	1,894	3,754	1,411	1,498	926	-	-	-	23	53	396
$40,000 under $45,000	26	83	8,504	9,952	1,092	8,420	2,553	-	-	-	10	31	84
$45,000 under $50,000	23	42	348	1,436	1,079	230	510	-	-	-	11	19	118
$50,000 under $60,000	44	79	346	2,787	2,429	127	1,105	2	5	3	28	50	219
$60,000 under $70,000	47	168	2,600	3,716	3,019	161	1,414	1	1	1	34	137	2,439
$70,000 under $80,000	31	165	1,041	3,131	2,328	257	1,144	3	4	14	16	118	784
$80,000 under $90,000	29	71	366	4,427	2,412	366	1,226	3	12	37	12	26	-
$90,000 under $100,000	21	55	522	2,830	1,978	197	993	2	9	4	11	20	325
$100,000 under $150,000	93	310	10,679	21,997	11,577	8,805	7,928	10	58	1,036	49	147	1,874
$150,000 under $200,000	47	131	791	10,791	8,204	370	4,252	4	18	116	27	88	421
$200,000 under $250,000	37	156	2,167	12,571	8,285	2,082	4,753	3	10	15	12	66	85
$250,000 under $500,000	92	916	20,592	56,553	31,756	15,813	20,482	18	550	3,379	33	159	4,779
$500,000 under $1,000,000	75	414	22,247	88,161	50,569	20,213	31,756	15	132	551	18	62	2,034
$1,000,000 under $5,000,000	69	862	54,231	273,933	148,146	19,580	83,357	30	469	12,967	16	274	34,651
$5,000,000 under $10,000,000	19	286	6,190	161,781	132,645	6,140	71,116	4	91	7,945	6	189	50
$10,000,000 under $25,000,000	26	497	33,864	485,390	431,709	33,864	236,080	15	269	35,780	5	78	-
$25,000,000 under $50,000,000	24	327	20,215	1,112,427	950,749	20,215	501,458	10	254	66,901	3	40	-
$50,000,000 under $100,000,000	13	308	13,437	1,035,724	869,595	13,437	457,622	6	250	36,943	4	75	-
$100,000,000 or more	8	331	143,335	4,162,508	3,692,324	143,335	1,971,098	7	325	381,106	2	94	-
With no income taxed at normal tax and surtax rates, total	742	3,495	228,183	354,543	-	150,256	37,516	15	195	5,838	-	-	-
Taxable	72	537	150,256	168,596	-	150,256	37,516	15	195	5,838	-	-	-
Nontaxable	670	2,958	77,927	185,947	-	-	-	-	-	-	-	-	-
Returns without net income, total	2,034	8,769	100,280	[1]811,608	-	-	-	-	-	-	-	-	-
Taxable	-	-	-	-	-	-	-	-	-	-	-	-	-
Nontaxable	2,034	8,769	100,280	[1]811,608	-	-	-	-	-	-	-	-	-

Type of return and size of income taxed at normal tax and surtax rates	Returns with regular tax—Continued: Net income (Thousand dollars)	Income subject to tax (Thousand dollars)	Income tax (Thousand dollars)	Foreign tax credit: Number of returns	Foreign tax credit: Number of subsidiaries	Foreign tax credit: Amount (Thousand dollars)	Returns with alternative tax: Number of returns	Number of subsidiaries	Net income (Thousand dollars)	Income subject to tax: Income taxed at normal tax and surtax rates (Thousand dollars)	Income subject to tax: Long-term capital gain taxed at 25 percent (Thousand dollars)	Income tax (Thousand dollars)	Foreign tax credit: Number of returns	Foreign tax credit: Number of subsidiaries	Foreign tax credit: Amount (Thousand dollars)
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
Total	1,202,772	896,434	470,355	42	608	204,954	798	4,841	6,456,903	5,466,381	458,441	2,973,951	125	2,079	347,727
Returns with net income, total	1,202,772	896,434	470,355	42	608	204,954	798	4,841	6,456,903	5,466,381	458,441	2,973,951	125	2,079	347,727
With income taxed at normal tax and surtax rates, total	1,202,772	896,434	470,355	42	608	204,954	726	4,304	6,288,307	5,466,381	308,185	2,936,435	110	1,884	341,889
Under $5,000	1,788	475	129	-	-	-	63	201	1,857	119	1,513	414	2	7	2
$5,000 under $10,000	3,207	897	297	1	2	(3)	51	96	1,780	352	999	357	1	2	2
$10,000 under $15,000	2,939	1,384	441	3	7	5	64	113	4,288	761	2,605	887	2	3	(3)
$15,000 under $20,000	1,157	1,042	334	-	-	-	29	70	1,077	508	275	228	1	1	(3)
$20,000 under $25,000	4,415	1,598	513	3	3	10	30	95	1,395	656	498	334	-	-	-
$25,000 under $30,000	1,696	1,359	452	1	1	(3)	29	113	6,656	782	4,631	1,420	1	1	1
$30,000 under $35,000	1,421	989	364	1	2	3	18	35	3,534	586	2,554	847	3	6	22
$35,000 under $40,000	1,631	849	332	-	-	-	15	53	2,123	562	1,498	594	-	-	-
$40,000 under $45,000	440	423	174	-	-	-	16	52	9,512	669	8,420	2,379	-	-	-
$45,000 under $50,000	600	511	214	-	-	-	12	23	836	568	230	296	-	-	-
$50,000 under $60,000	1,638	1,553	688	1	4	1	16	29	1,149	876	127	417	1	1	2
$60,000 under $70,000	2,497	2,179	991	1	1	1	13	31	1,219	840	161	423	-	-	-
$70,000 under $80,000	1,648	1,210	563	-	-	-	15	47	1,483	1,118	257	581	3	4	14
$80,000 under $90,000	1,786	997	472	-	-	-	17	45	2,641	1,415	366	754	3	12	37
$90,000 under $100,000	1,235	1,040	499	1	2	(3)	10	35	1,595	938	197	494	1	7	4
$100,000 under $150,000	6,504	6,117	3,027	3	5	136	44	163	15,493	5,460	8,805	4,901	7	53	900
$150,000 under $200,000	5,116	4,680	2,373	2	14	30	20	43	5,675	3,524	370	1,879	2	4	86
$200,000 under $250,000	3,389	2,653	1,361	-	-	-	25	90	9,182	5,632	2,082	3,392	3	10	15
$250,000 under $500,000	14,624	11,224	5,866	4	14	297	59	757	41,929	20,532	15,813	14,616	14	536	3,082
$500,000 under $1,000,000	19,482	12,520	6,658	2	6	301	57	352	72,679	38,049	20,213	25,098	13	126	250
$1,000,000 under $5,000,000	96,388	32,858	17,547	8	251	1,110	53	588	177,545	115,288	19,580	65,810	22	218	11,857
$5,000,000 under $10,000,000	53,882	42,114	22,039	3	74	7,279	13	97	107,899	90,531	6,140	49,077	1	17	666
$10,000,000 under $25,000,000	76,132	71,184	37,747	4	61	15,364	21	419	409,258	360,525	33,864	198,333	11	208	20,416
$25,000,000 under $50,000,000	128,028	126,718	65,877	1	17	5	21	287	984,399	824,031	20,215	435,581	9	237	66,896
$50,000,000 under $100,000,000	442,803	301,538	157,581	1	50	36,606	9	233	592,921	568,057	13,437	300,041	5	200	337
$100,000,000 or more	332,326	268,322	143,816	2	94	143,806	6	237	3,830,182	3,424,002	143,335	1,827,282	5	231	237,300
With no income taxed at normal tax and surtax rates, total	-	-	-	-	-	-	72	537	168,596	-	150,256	37,516	15	195	5,838
Taxable	-	-	-	-	-	-	72	537	168,596	-	150,256	37,516	15	195	5,838
Nontaxable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns without net income, total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Taxable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nontaxable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATION RETURNS OTHER THAN FORM 1120-S

Table 9.—INCOME SUBJECT TO TAX: NUMBER OF RETURNS, NET LONG-TERM CAPITAL GAIN, NET INCOME, COMPONENTS OF INCOME SUBJECT TO TAX, TAX, AND FOREIGN TAX CREDIT, BY SIZE OF INCOME TAXED AT NORMAL TAX AND SURTAX RATES, BY TYPE OF TAX—Continued

PART IV.—LIFE INSURANCE COMPANY RETURNS, FORM 1120L

Type of return and size of income taxed at normal tax and surtax rates	Number of returns	Net income (less deficit)	Income subject to tax					Income tax	Foreign tax credit	
			Income taxed at normal tax and surtax rates			Long-term capital gain taxed at 25 percent			Number of returns	Amount
			Total	Amount subtracted from policyholders' surplus account		Number of returns	Amount			
				Number of returns	Amount[3]					
		(Thousand dollars)	(Thousand dollars)		(Thousand dollars)		(Thousand dollars)	(Thousand dollars)		(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	1,549	1,215,672	1,103,074	115	8,186	466	24,338	576,551	78	11,257
Returns with net income, total	764	1,292,295	1,101,663	100	6,537	255	22,373	575,372	78	11,257
Nonconsolidated returns with net income, total	762	1,277,210	1,088,483	99	6,535	254	22,370	568,261	77	11,256
With income taxed at normal tax and surtax rates, total	584	1,259,430	1,088,483	95	6,434	178	18,812	567,373	75	11,253
Under $5,000	73	300	126	8	8	15	57	50	-	-
$5,000 under $10,000	38	806	238	3	13	11	59	85	1	(3)
$10,000 under $15,000	31	621	363	8	44	8	41	119	-	-
$15,000 under $20,000	31	1,397	524	13	129	5	13	159	-	-
$20,000 under $25,000	20	829	446	5	70	5	118	163	-	-
$25,000 under $30,000	34	2,014	895	16	170	14	591	430	1	(3)
$30,000 under $35,000	12	627	385	2	32	2	5	136	-	-
$35,000 under $40,000	15	921	542	1	19	7	23	206	-	-
$40,000 under $45,000	14	1,087	586	4	83	3	38	240	-	-
$45,000 under $50,000	11	1,437	519	3	80	4	162	251	1	(3)
$50,000 under $60,000	17	1,640	921	2	89	9	51	399	-	-
$60,000 under $70,000	13	1,697	829	1	37	6	197	408	1	(3)
$70,000 under $80,000	9	1,100	669	4	169	3	19	302	1	5
$80,000 under $90,000	12	1,633	1,015	2	126	5	182	509	-	-
$90,000 under $100,000	7	1,249	668	1	11	2	22	313	-	-
$100,000 under $150,000	21	3,708	2,601	6	293	7	133	1,270	-	-
$150,000 under $200,000	33	8,866	5,657	2	166	17	268	2,826	2	2
$200,000 under $250,000	14	4,529	3,147	1	119	5	195	1,610	3	7
$250,000 under $500,000	48	26,033	17,054	5	656	14	1,431	8,757	8	38
$500,000 under $1,000,000	36	33,535	26,040	4	1,423	11	278	12,791	7	14
$1,000,000 under $5,000,000	62	191,811	138,042	4	2,697	18	8,438	73,553	20	633
$5,000,000 under $10,000,000	14	110,975	94,051	-	-	3	4,021	49,835	11	526
$10,000,000 under $25,000,000	10	194,690	166,867	-	-	3	2,410	87,319	10	1,473
$25,000,000 under $50,000,000	3	113,211	106,597	-	-	-	-	55,414	3	1,555
$50,000,000 under $100,000,000	4	253,113	225,635	-	-	1	60	117,324	4	1,480
$100,000,000 or more	2	301,601	294,066	-	-	-	-	152,904	2	5,520
With no income taxed at normal tax and surtax rates, total	178	17,780	-	4	101	76	3,558	888	2	3
Taxable	76	9,056	-	4	101	76	3,558	888	2	3
Nontaxable	102	8,724	-	-	-	-	-	-	-	-
Consolidated returns with net income (taxable)	2	15,085	13,180	1	2	1	3	7,111	1	1
Returns without net income, total[4]	785	[1]76,623	1,411	15	1,649	211	1,965	1,179	-	-
Taxable, total	217	[1]35,175	1,411	12	1,499	211	1,965	1,179	-	-
With income taxed at normal tax and surtax rates:										
Under $25,000	2	[1]80	14	2	14	-	-	4	-	-
$25,000 or more	6	[1]5,034	1,397	6	1,397	2	24	700	-	-
With no income taxed at normal tax and surtax rates	209	[1]30,061	-	4	88	209	1,941	475	-	-
Nontaxable[4]	568	[1]41,448	-	3	150	-	-	-	-	-

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATION RETURNS OTHER THAN FORM 1120-S

Table 9.—INCOME SUBJECT TO TAX: NUMBER OF RETURNS, NET LONG-TERM CAPITAL GAIN, NET INCOME, COMPONENTS OF INCOME SUBJECT TO TAX, TAX, AND FOREIGN TAX CREDIT, BY SIZE OF INCOME TAXED AT NORMAL AND SURTAX RATES, BY TYPE OF TAX—Continued

PART V.--RETURNS OF MUTUAL INSURANCE COMPANIES OTHER THAN LIFE OR MARINE INSURANCE COMPANIES OR FIRE INSURANCE COMPANIES ISSUING PERPETUAL POLICIES, FORM 1120M

Type of return and size of income taxed at normal tax and surtax rates	Number of returns	Net long-term capital gain reduced by net short-term capital loss (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Income subject to tax: Long-term capital gain taxed at 25 percent (Thousand dollars)	Income subject to tax: Other (Thousand dollars)	Income tax (Thousand dollars)	Foreign tax credit: Number of returns	Foreign tax credit: Amount (Thousand dollars)	Returns with regular tax: Number of returns	Returns with regular tax: Net long-term capital gain reduced by net short-term capital loss (Thousand dollars)	Returns with regular tax: Net income (less deficit) (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Total	901	14,698	129,301	12,669	1,746,397	47,510	56	496	684	1,856	63,162
Returns with net income, total	855	14,695	129,707	12,669	1,740,285	47,454	56	496	660	1,855	63,323
With income taxed at normal tax and surtax rates, total	450	12,025	88,467	11,898	56,590	30,461	38	372	293	127	24,165
Under $5,000	38	169	317	166	128	54	-	-	33	3	118
$5,000 under $10,000	94	137	897	125	668	199	1	(3)	78	12	584
$10,000 under $15,000	63	585	1,557	551	738	337	1	(3)	49	34	640
$15,000 under $20,000	33	143	786	139	553	201	-	-	26	4	465
$20,000 under $25,000	29	84	850	84	633	200	2	(3)	19	-	455
$25,000 under $30,000	17	153	748	153	449	174	1	(3)	7	-	202
$30,000 under $35,000	16	471	1,218	471	516	297	1	(3)	5	-	168
$35,000 under $40,000	9	376	968	376	326	201	1	(3)	6	-	318
$40,000 under $45,000	12	337	1,261	336	517	286	2	(3)	7	1	442
$45,000 under $50,000	9	17	522	7	425	173	-	-	5	10	255
$50,000 under $60,000	25	914	2,889	913	1,341	649	2	(3)	15	1	1,028
$60,000 under $70,000	5	6	375	6	325	127	1	(3)	3	-	227
$70,000 under $80,000	7	65	660	65	528	252	-	-	4	-	348
$80,000 under $90,000	12	446	2,005	438	999	557	2	1	3	8	270
$90,000 under $100,000	4	194	712	194	378	222	2	(3)	-	-	-
$100,000 under $150,000	16	207	2,854	160	2,042	1,016	1	(3)	4	47	633
$150,000 under $200,000	10	1,296	4,146	1,296	1,745	1,173	6	3	3	-	775
$200,000 under $250,000	11	1,203	5,299	1,202	2,475	1,525	3	5	6	1	1,801
$250,000 under $500,000	18	1,184	11,680	1,184	6,195	3,418	5	80	9	-	5,251
$500,000 under $1,000,000	15	380	11,322	374	8,814	4,590	3	119	9	6	6,559
$1,000,000 under $5,000,000	4	597	7,701	597	5,464	2,970	2	23	2	-	3,626
$5,000,000 under $10,000,000	3	3,061	29,700	3,601	21,331	11,840	2	141	-	-	-
$10,000,000 or more	-	-	-	-	-	-	-	-	-	-	-
With no income taxed at normal tax and surtax rates, total	405	2,670	41,240	771	1,683,695	16,993	18	124	367	1,728	39,158
Taxable:											
With gross income taxed under section 821(a)(2)	367	1,728	39,158	-	1,683,695	16,800	17	123	367	1,728	39,158
Other	4	771	1,043	771	-	193	1	1	-	-	-
Nontaxable	34	171	1,039	-	-	-	-	-	-	-	-
Returns without net income, total	46	3	[1]406	-	6,112	56	-	-	24	1	[1]161
With gross income taxed under section 821(a)(2)	24	1	[1]161	-	6,112	56	-	-	24	1	[1]161
Nontaxable	22	2	[1]245	-	-	-	-	-	-	-	-

Type of return and size of income taxed at normal tax and surtax rates	Returns with regular tax—Continued: Income subject to tax: Income taxed at normal tax and surtax rates (Thousand dollars)	Returns with regular tax—Continued: Income subject to tax: Gross income (Thousand dollars)	Returns with regular tax—Continued: Income tax (Thousand dollars)	Returns with regular tax—Continued: Foreign tax credit: Number of returns	Returns with regular tax—Continued: Foreign tax credit: Amount (Thousand dollars)	Returns with alternative tax: Number of returns	Returns with alternative tax: Net income (Thousand dollars)	Returns with alternative tax: Income subject to tax: Income taxed at normal tax and surtax rates (Thousand dollars)	Returns with alternative tax: Income subject to tax: Long-term capital gain taxed at 25 percent (Thousand dollars)	Returns with alternative tax: Income tax (Thousand dollars)	Returns with alternative tax: Foreign tax credit: Number of returns	Returns with alternative tax: Foreign tax credit: Amount (Thousand dollars)
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Total	18,048	1,689,807	25,090	27	196	161	65,345	38,542	12,669	22,420	29	300
Returns with net income, total	18,048	1,683,695	25,034	27	196	161	65,345	38,542	12,669	22,420	29	300
With income taxed at normal tax and surtax rates, total	18,048	-	8,234	10	73	157	64,302	38,542	11,898	22,227	28	299
Under $5,000	115	-	8	-	-	5	199	13	166	46	-	-
$5,000 under $10,000	548	-	131	-	-	16	313	120	125	68	1	(3)
$10,000 under $15,000	568	-	152	-	-	14	917	170	551	185	1	(3)
$15,000 under $20,000	429	-	129	-	-	7	321	124	139	72	-	-
$20,000 under $25,000	411	-	112	1	(3)	10	395	222	84	88	1	(3)
$25,000 under $30,000	182	-	52	-	-	10	546	267	153	122	1	(3)
$30,000 under $35,000	163	-	57	-	-	11	1,050	353	471	240	1	(3)
$35,000 under $40,000	217	-	80	-	-	3	650	109	376	121	1	(3)
$40,000 under $45,000	299	-	117	1	(3)	5	819	218	336	169	1	(3)
$45,000 under $50,000	237	-	96	-	-	4	267	188	7	77	-	-
$50,000 under $60,000	797	-	232	1	(3)	10	1,861	544	913	417	1	(3)
$60,000 under $70,000	196	-	70	1	(3)	2	148	129	6	57	-	-
$70,000 under $80,000	300	-	134	-	-	3	312	228	65	118	-	-
$80,000 under $90,000	249	-	113	-	-	9	1,735	750	438	444	2	1
$90,000 under $100,000	-	-	-	-	-	4	712	378	194	222	2	(3)
$100,000 under $150,000	536	-	258	-	-	12	2,221	1,506	160	758	1	(3)
$150,000 under $200,000	502	-	244	1	(3)	7	3,371	1,243	1,296	929	5	3
$200,000 under $250,000	1,350	-	668	1	(3)	5	3,498	1,125	1,202	857	2	5
$250,000 under $500,000	3,140	-	1,584	3	62	9	6,429	3,055	1,184	1,834	2	18
$500,000 under $1,000,000	5,066	-	2,581	-	-	6	4,763	3,748	374	2,009	3	119
$1,000,000 under $5,000,000	2,743	-	1,416	1	11	2	4,075	2,721	597	1,554	1	12
$5,000,000 under $10,000,000	-	-	-	-	-	3	29,700	21,331	3,061	11,840	2	141
$10,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
With no income taxed at normal tax and surtax rates, total	-	1,683,695	16,800	17	123	4	1,043	-	771	193	1	1
Taxable:												
With gross income taxed under section 821(a)(2)	-	1,683,695	16,800	17	123	-	-	-	-	-	-	-
Other	-	-	-	-	-	4	1,043	-	771	193	1	1
Nontaxable	-	-	-	-	-	-	-	-	-	-	-	-
Returns without net income, total	-	6,112	56	-	-	-	-	-	-	-	-	-
With gross income taxed under section 821(a)(2)	-	6,112	56	-	-	-	-	-	-	-	-	-
Nontaxable	-	-	-	-	-	-	-	-	-	-	-	-

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitation of the Data."

ACTIVE CORPORATION RETURNS OTHER THAN FORM 1120-S

Table 9.—INCOME SUBJECT TO TAX: NUMBER OF RETURNS, NET LONG-TERM CAPITAL GAIN, NET INCOME, COMPONENTS OF INCOME SUBJECT TO TAX, TAX, AND FOREIGN TAX CREDIT, BY SIZE OF INCOME TAXED AT NORMAL TAX AND SURTAX RATES, BY TYPE OF TAX—Continued

PART VI.—RESIDENT FOREIGN CORPORATION RETURNS, FORM 1120-F

Type of return and size of income taxed at normal tax and surtax rates	Number of returns	Net long-term capital gain reduced by net short-term capital loss (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Income subject to tax: Income taxed at normal tax and surtax rates (Thousand dollars)	Income subject to tax: Long-term capital gain taxed at 25 percent (Thousand dollars)	Income tax (Thousand dollars)	Returns with regular tax: Number of returns	Returns with regular tax: Net long-term capital gain reduced by net short-term capital loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	404	8,083	42,679	26,580	1,551	13,623	144	2,380
Returns with net income, total	232	7,151	66,449	26,580	1,551	13,623	144	2,380
With income taxed at normal tax and surtax rates, total	175	3,815	46,555	26,580	1,435	13,594	144	2,380
Under $5,000	52	25	137	85	20	31	49	5
$5,000 under $10,000	17	12	148	115	12	36	16	-
$10,000 under $15,000	15	8	421	190	8	60	13	-
$15,000 under $20,000	6	-	102	102	-	32	6	-
$20,000 under $25,000	4	2	145	91	2	27	3	-
$25,000 under $30,000	6	-	192	159	-	49	6	-
$30,000 under $35,000	7	744	858	221	34	85	5	710
$35,000 under $40,000	4	33	194	144	33	61	2	-
$40,000 under $45,000	4	21	300	170	21	72	3	-
$45,000 under $50,000	5	53	312	238	53	98	4	-
$50,000 under $60,000	2	-	113	113	-	48	2	-
$60,000 under $70,000	-	-	-	-	-	-	-	-
$70,000 under $80,000	4	121	449	294	121	161	2	-
$80,000 under $90,000	3	-	253	253	-	115	3	-
$90,000 under $100,000	1	[3]	171	94	[3]	43	-	-
$100,000 under $150,000	8	1,024	2,188	1,012	132	514	7	892
$150,000 under $200,000	9	774	3,401	1,533	1	747	7	773
$200,000 under $250,000	4	-	879	877	-	434	4	-
$250,000 under $500,000	9	243	6,758	3,072	243	1,609	5	-
$500,000 under $1,000,000	9	700	10,788	6,950	700	3,741	3	-
$1,000,000 under $5,000,000	6	55	18,746	10,867	55	5,631	4	-
$5,000,000 or more	-	-	-	-	-	-	-	-
With no income taxed at normal tax and surtax rates, total	57	3,336	19,894	-	116	29	-	-
Taxable	1	116	198	-	116	29	-	-
Nontaxable	56	3,220	19,696	-	-	-	-	-
Returns without net income, total	172	932	[1]23,770	-	-	-	-	-
Taxable	-	-	-	-	-	-	-	-
Nontaxable	172	932	[1]23,770	-	-	-	-	-

Type of return and size of income taxed at normal tax and surtax rates	Returns with regular tax—Continued: Net income (Thousand dollars)	Income subject to tax (Thousand dollars)	Income tax (Thousand dollars)	Returns with alternative tax: Number of returns	Net income (Thousand dollars)	Income subject to tax: Income taxed at normal tax and surtax rates (Thousand dollars)	Income subject to tax: Long-term capital gain taxed at 25 percent (Thousand dollars)	Income tax (Thousand dollars)
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total	23,416	16,869	8,330	32	23,337	9,711	1,551	5,293
Returns with net income, total	23,416	16,869	8,330	32	23,337	9,711	1,551	5,293
With income taxed at normal tax and surtax rates, total	23,416	16,869	8,330	31	23,139	9,711	1,435	5,264
Under $5,000	97	81	24	3	40	4	20	7
$5,000 under $10,000	129	108	31	1	19	7	12	5
$10,000 under $15,000	241	162	49	2	180	28	8	11
$15,000 under $20,000	102	102	32	-	-	-	-	-
$20,000 under $25,000	68	68	20	1	77	23	2	7
$25,000 under $30,000	192	159	49	-	-	-	-	-
$30,000 under $35,000	617	160	56	2	241	61	34	29
$35,000 under $40,000	73	73	27	2	121	71	33	34
$40,000 under $45,000	212	127	50	1	88	43	21	22
$45,000 under $50,000	190	190	65	1	122	48	53	33
$50,000 under $60,000	113	113	48	-	-	-	-	-
$60,000 under $70,000	-	-	-	-	-	-	-	-
$70,000 under $80,000	146	146	65	2	303	148	121	96
$80,000 under $90,000	253	253	115	-	-	-	-	-
$90,000 under $100,000	-	-	-	1	171	94	[3]	43
$100,000 under $150,000	1,775	893	425	1	413	119	132	89
$150,000 under $200,000	2,737	1,175	572	2	664	358	1	175
$200,000 under $250,000	879	877	434	-	-	-	-	-
$250,000 under $500,000	2,756	1,408	705	4	4,002	1,664	243	904
$500,000 under $1,000,000	2,785	2,574	1,322	6	8,003	4,376	700	2,419
$1,000,000 under $5,000,000	10,051	8,200	4,241	2	8,695	2,667	55	1,390
$5,000,000 or more	-	-	-	-	-	-	-	-
With no income taxed at normal tax and surtax rates, total	-	-	-	1	198	-	116	29
Taxable	-	-	-	1	198	-	116	29
Nontaxable	-	-	-	-	-	-	-	-
Returns without net income, total	-	-	-	-	-	-	-	-
Taxable	-	-	-	-	-	-	-	-
Nontaxable	-	-	-	-	-	-	-	-

NOTE: See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

[1]Deficit.

[2]Tax with no income subject to tax shown results from the exclusion from income subject to tax of small amounts of undistributed long-term capital gain of regulated investment companies and real estate investment trusts.

[3]Less than $500 per return.

[4]Includes one nontaxable consolidated return.

[5]Includes small amounts of subtractions from policyholders' surplus accounts excluded from income taxed at normal tax and surtax rates by a few life insurance companies.

ACTIVE CORPORATION RETURNS

Table 10.—NUMBER OF RETURNS, TOTAL ASSETS, RECEIPTS, NET LONG-TERM CAPITAL GAIN, DIVIDENDS RECEIVED, NET INCOME, INCOME SUBJECT TO TAX, INCOME TAX, FOREIGN TAX CREDIT, AND DISTRIBUTIONS TO STOCKHOLDERS, BY SIZE OF INCOME TAX, BY INDUSTRIAL DIVISION

Industrial division and size of income tax	Number of returns	Total assets (Thousand dollars)	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net long-term capital gain reduced by net short-term capital loss (Thousand dollars)	Dividends received from domestic corporations (Thousand dollars)	Net income or deficit (Thousand dollars)	Income subject to tax (Thousand dollars)	Income tax (Thousand dollars)	Foreign tax credit (Thousand dollars)	Distributions to stockholders other than in own stock (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
ALL INDUSTRIAL DIVISIONS											
Total	1,190,286	1,289,516,071	873,177,644	823,943,265	4,457,645	3,276,302	45,893,900	47,937,691	22,188,057	1,489,950	18,037,780
Returns other than Form 1120-S, total	1,084,238	1,278,768,802	847,002,195	798,349,715	4,308,066	3,272,513	45,329,453	47,937,691	22,188,057	1,489,950	17,585,861
With net income, total	647,772	1,078,879,749	729,345,148	688,475,780	3,939,145	3,153,363	51,496,954	47,928,082	22,186,771	1,489,950	16,913,540
Taxable, total	553,628	1,001,559,633	691,637,332	654,840,132	2,858,688	2,417,689	48,973,762	47,928,082	22,186,771	1,489,950	15,646,948
Under $5,000	382,010	68,393,046	79,964,585	76,733,010	169,851	92,788	1,797,936	1,602,251	452,047	279	319,234
$5,000 under $10,000	86,338	46,829,965	51,991,216	49,695,580	114,832	53,566	1,946,578	1,892,538	558,657	516	209,781
$10,000 under $15,000	21,060	19,477,194	18,976,294	18,031,461	65,602	27,860	756,611	747,485	246,984	324	98,495
$15,000 under $20,000	11,079	14,816,291	12,783,639	12,097,161	45,583	23,004	527,318	528,400	186,372	235	75,825
$20,000 under $25,000	7,876	13,530,848	10,583,055	9,911,794	40,504	20,199	457,716	456,792	172,361	898	95,910
$25,000 under $50,000	19,102	37,524,352	34,624,251	32,881,994	146,276	66,328	1,614,219	1,620,904	661,820	2,072	246,899
$50,000 under $100,000	11,370	42,837,224	33,753,816	31,846,377	165,947	84,524	1,818,098	1,831,398	793,692	4,407	315,940
$100,000 under $250,000	8,100	51,504,842	44,792,536	42,684,248	231,624	125,960	2,748,175	2,823,987	1,249,022	9,955	459,386
$250,000 under $500,000	2,976	44,550,982	33,259,914	31,529,403	189,423	81,377	2,209,471	2,401,877	1,032,266	15,013	442,062
$500,000 under $1,000,000	1,625	56,102,232	35,474,781	33,457,702	249,927	183,950	2,516,825	2,483,920	1,129,356	21,325	705,054
$1,000,000 under $10,000,000	1,818	234,932,620	149,078,489	141,286,063	767,702	566,394	10,781,382	10,804,009	5,089,092	213,788	3,664,372
$10,000,000 or more	274	371,060,037	186,354,756	174,685,339	671,417	1,091,739	21,799,433	20,734,521	10,615,102	1,221,138	9,013,990
Nontaxable	94,144	77,320,116	37,707,816	33,635,648	1,080,457	735,674	2,523,192	-	-	-	1,266,592
Without net income, total	436,466	199,889,053	117,657,047	109,873,935	368,921	119,150	[1]6,167,501	9,609	1,286	-	672,321
Taxable	245	1,904,701	531,036	410,903	2,304	3,473	[1]35,488	9,609	1,286	-	7,015
Nontaxable	436,221	197,984,352	117,126,011	109,463,032	366,617	115,677	[1]6,132,013	-	-	-	665,306
Form 1120-S	106,048	10,747,269	26,175,449	25,593,550	149,579	3,789	564,447	-	-	-	451,919
AGRICULTURE, FORESTRY, AND FISHERIES											
Total	18,981	4,691,334	5,339,546	5,077,402	75,054	8,724	110,151	184,115	70,639	1,404	51,679
Returns other than Form 1120-S, total	15,614	4,177,200	4,792,839	4,556,889	64,347	8,579	98,459	184,115	70,639	1,404	36,658
With net income, total	8,626	2,925,604	3,528,246	3,340,648	54,292	7,519	215,107	184,115	70,639	1,404	35,177
Taxable, total	6,954	2,561,393	3,188,063	3,023,095	47,027	6,083	192,636	184,115	70,639	1,404	34,458
Under $5,000	4,879	726,918	1,118,243	1,087,480	4,893	1,215	24,156	20,855	6,068	1	1,927
$5,000 under $10,000	1,136	339,958	507,320	487,122	2,956	711	25,166	24,243	7,190	-	1,300
$10,000 under $15,000	327	147,008	193,616	186,571	1,655	519	12,642	11,321	3,847	-	767
$15,000 under $20,000	120	56,478	75,539	71,429	2,034	66	5,644	5,610	1,953	-	741
$20,000 under $25,000	53	51,777	43,360	40,299	1,211	69	3,401	3,366	1,149	-	1,131
$25,000 under $50,000	241	218,827	268,224	256,057	6,162	403	21,674	21,468	8,498	4	2,940
$50,000 under $100,000	118	159,032	149,402	141,073	3,736	713	19,712	19,340	8,437	-	2,131
$100,000 under $250,000	52	130,080	143,002	123,644	9,826	862	23,203	22,375	8,732	11	2,470
$250,000 under $500,000	15	82,747	77,655	73,003	1,622	257	10,935	10,716	5,062	26	1,185
$500,000 under $1,000,000	8	132,389	104,883	91,560	7,088	1,087	15,521	14,904	5,797	26	2,982
$1,000,000 under $10,000,000	5	516,179	506,819	464,857	5,844	181	30,582	29,917	13,906	1,336	16,884
$10,000,000 or more	-	-	-	-	-	-	-	-	-	-	-
Nontaxable	1,672	364,211	340,183	317,553	7,265	1,436	22,471	-	-	-	719
Without net income, total	6,988	1,251,596	1,264,593	1,216,241	10,055	1,060	[1]116,648	-	-	-	1,481
Taxable	-	-	-	-	-	-	-	-	-	-	-
Nontaxable	6,988	1,251,596	1,264,593	1,216,241	10,055	1,060	[1]116,648	-	-	-	1,481
Form 1120-S	3,367	514,134	546,707	520,513	10,707	145	11,692	-	-	-	15,021
MINING											
Total	13,731	17,943,960	12,257,972	11,615,577	170,639	94,469	862,437	1,076,086	533,795	299,268	897,900
Returns other than Form 1120-S, total	12,454	17,742,804	11,943,285	11,313,250	165,946	94,367	866,055	1,076,086	533,795	299,268	884,609
With net income, total	6,002	12,522,782	9,352,541	8,914,868	87,049	89,322	1,334,108	1,076,086	533,795	299,268	840,697
Taxable, total	4,387	10,442,899	8,199,039	7,845,505	58,590	81,611	1,203,485	1,076,086	533,795	299,268	824,816
Under $5,000	2,551	489,601	514,754	491,703	4,532	907	15,895	12,156	3,412	-	8,061
$5,000 under $10,000	797	371,195	438,831	425,928	2,533	143	17,665	17,268	5,181	-	2,107
$10,000 under $15,000	190	116,968	142,063	137,342	546	430	7,770	6,649	2,362	-	2,434
$15,000 under $20,000	169	115,956	140,764	134,080	821	496	9,551	7,529	2,849	-	772
$20,000 under $25,000	74	57,739	44,968	40,502	318	271	4,361	4,095	1,648	-	618
$25,000 under $50,000	230	299,803	254,434	242,745	1,791	493	19,803	18,638	8,050	364	8,775
$50,000 under $100,000	123	529,117	419,810	407,599	2,895	1,762	22,132	19,145	8,521	161	30,843
$100,000 under $250,000	125	675,785	546,637	515,701	5,043	3,524	45,563	41,329	19,496	884	20,945
$250,000 under $500,000	47	698,206	521,495	505,565	3,366	1,695	37,755	34,810	16,958	1,926	16,294
$500,000 under $1,000,000	35	1,519,737	1,410,113	1,371,124	9,916	7,064	65,023	55,352	25,927	1,691	73,955
$1,000,000 under $10,000,000	38	3,400,121	1,902,396	1,801,372	24,814	38,025	248,966	195,670	94,986	36,090	135,989
$10,000,000 or more	8	2,168,671	1,862,774	1,771,844	2,015	26,801	708,991	663,445	344,405	258,152	524,023
Nontaxable	1,615	2,079,883	1,153,502	1,069,363	28,459	7,711	130,623	-	-	-	15,881
Without net income, total	6,452	5,220,022	2,590,744	2,398,382	78,897	5,045	[1]468,053	-	-	-	43,912
Taxable	-	-	-	-	-	-	-	-	-	-	-
Nontaxable	6,452	5,220,022	2,590,744	2,398,382	78,897	5,045	[1]468,053	-	-	-	43,912
Form 1120-S	1,277	201,156	314,687	302,327	4,693	102	[1]3,618	-	-	-	13,291

Footnote at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATION RETURNS

Table 10.—NUMBER OF RETURNS, TOTAL ASSETS, RECEIPTS, NET LONG-TERM CAPITAL GAIN, DIVIDENDS RECEIVED, NET INCOME, INCOME SUBJECT TO TAX, INCOME TAX, FOREIGN TAX CREDIT, AND DISTRIBUTIONS TO STOCKHOLDERS, BY SIZE OF INCOME TAX, BY INDUSTRIAL DIVISION—Continued

Industrial division and size of income tax	Number of returns	Total assets (Thousand dollars)	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net long-term capital gain reduced by net short-term capital loss (Thousand dollars)	Dividends received from domestic corporations (Thousand dollars)	Net income or deficit (Thousand dollars)	Income subject to tax (Thousand dollars)	Income tax (Thousand dollars)	Foreign tax credit (Thousand dollars)	Distributions to stockholders other than in own stock (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
CONSTRUCTION											
Total	83,791	17,745,002	37,412,748	36,742,702	90,808	18,836	509,159	797,819	328,508	8,449	139,969
Returns other than Form 1120-S, total	73,562	16,736,385	34,801,033	34,161,490	86,428	18,703	466,704	797,819	328,508	8,449	115,542
With net income, total	40,341	12,074,653	26,053,468	25,561,132	67,241	17,610	902,409	797,819	328,508	8,449	76,760
Taxable, total	34,350	11,222,758	24,050,860	23,596,414	60,501	17,059	851,381	797,819	328,508	8,449	76,641
Under $5,000	24,160	3,015,609	7,162,952	7,074,345	6,241	441	112,512	96,276	27,739	2	4,096
$5,000 under $10,000	5,916	1,880,231	4,362,130	4,311,978	4,091	427	133,893	128,187	38,695	7	5,031
$10,000 under $15,000	1,153	538,827	1,255,886	1,241,299	1,682	510	41,501	38,694	13,476	-	2,497
$15,000 under $20,000	685	422,593	1,083,548	1,072,101	2,573	325	34,108	30,458	11,536	16	1,082
$20,000 under $25,000	552	412,666	923,471	909,559	2,774	323	31,043	30,051	12,151	-	2,256
$25,000 under $50,000	890	807,230	2,021,957	1,997,839	2,193	277	72,409	69,297	30,596	34	2,791
$50,000 under $100,000	473	757,692	1,607,720	1,578,995	5,001	552	72,579	70,991	32,998	105	4,098
$100,000 under $250,000	377	1,057,566	2,206,312	2,157,186	6,847	796	118,471	113,839	55,321	987	8,264
$250,000 under $500,000	82	798,578	1,151,600	1,108,040	8,357	4,541	64,896	57,816	27,375	1,532	8,044
$500,000 under $1,000,000	42	865,657	1,065,305	1,007,093	7,800	5,489	65,967	61,236	29,597	1,523	14,512
$1,000,000 under $10,000,000	20	666,109	1,209,979	1,137,979	12,942	3,378	104,002	100,974	49,024	4,243	23,970
$10,000,000 or more	-	-	-	-	-	-	-	-	-	-	-
Nontaxable	5,991	851,895	2,002,608	1,964,718	6,740	551	51,028	-	-	-	119
Without net income, total	33,221	4,661,732	8,747,565	8,600,358	19,187	1,093	[1]435,705	-	-	-	38,782
Taxable	-	-	-	-	-	-	-	-	-	-	-
Nontaxable	33,221	4,661,732	8,747,565	8,600,358	19,187	1,093	[1]435,705	-	-	-	38,782
Form 1120-S	10,229	1,008,617	2,611,715	2,581,212	4,380	133	42,455	-	-	-	24,427
MANUFACTURING											
Total	173,558	275,963,520	377,580,234	369,911,448	1,091,627	1,115,887	22,493,578	22,851,140	11,403,317	988,208	8,409,428
Returns other than Form 1120-S, total	157,782	273,936,794	372,289,939	364,680,882	1,065,266	1,114,922	22,357,344	22,851,140	11,403,317	988,208	8,302,804
With net income, total	99,719	246,524,370	332,387,094	325,391,737	975,939	1,088,951	24,347,913	22,851,140	11,403,317	988,208	8,144,775
Taxable, total	85,299	237,585,195	319,970,254	313,267,402	920,248	1,062,782	24,044,867	22,851,140	11,403,317	988,208	8,087,964
Under $5,000	43,532	6,462,442	15,280,606	15,134,209	11,531	3,271	225,000	198,433	57,735	39	26,275
$5,000 under $10,000	14,495	5,639,807	12,448,395	12,301,451	14,264	3,165	334,296	316,831	95,776	266	42,466
$10,000 under $15,000	4,646	2,144,395	5,027,868	4,977,456	6,582	1,432	163,050	156,969	55,060	155	12,253
$15,000 under $20,000	2,598	1,671,309	3,409,046	3,370,858	7,995	1,627	119,530	114,095	43,539	68	13,962
$20,000 under $25,000	1,922	1,325,087	2,906,327	2,870,864	3,565	2,725	105,748	102,701	42,081	306	28,159
$25,000 under $50,000	6,096	5,369,431	11,778,509	11,640,068	24,332	8,814	503,390	488,912	215,090	428	52,538
$50,000 under $100,000	4,631	7,184,965	13,759,362	13,576,757	25,476	8,397	704,686	689,591	327,666	2,265	87,361
$100,000 under $250,000	3,821	11,390,265	20,233,569	19,966,134	52,520	20,169	1,245,881	1,213,039	597,484	3,168	173,733
$250,000 under $500,000	1,572	10,068,281	15,581,694	15,351,580	48,248	15,363	1,114,323	1,090,157	545,753	6,217	200,839
$500,000 under $1,000,000	838	13,194,111	18,086,278	17,779,066	74,374	21,028	1,202,272	1,170,837	584,502	8,378	282,070
$1,000,000 under $10,000,000	1,003	69,034,195	88,743,007	87,090,784	259,043	144,055	5,638,241	5,471,910	2,773,336	110,951	1,861,801
$10,000,000 or more	145	104,100,907	112,715,593	109,208,175	392,318	832,736	12,688,450	11,837,665	6,065,295	855,967	5,306,507
Nontaxable	14,420	8,939,175	12,416,840	12,124,335	55,691	26,169	303,046	-	-	-	56,811
Without net income, total	58,063	27,412,424	39,902,845	39,289,145	89,327	25,971	[1]1,990,569	-	-	-	158,029
Taxable	-	-	-	-	-	-	-	-	-	-	-
Nontaxable	58,063	27,412,424	39,902,845	39,289,145	89,327	25,971	[1]1,990,569	-	-	-	158,029
Form 1120-S	15,776	2,026,726	5,290,295	5,230,566	26,361	965	136,234	-	-	-	106,624
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES											
Total	49,048	155,534,789	68,153,902	66,322,225	284,041	141,693	7,486,686	7,721,516	3,916,292	8,806	3,440,456
Returns other than Form 1120-S, total	44,939	155,194,042	67,479,288	65,691,356	254,253	141,578	7,435,705	7,721,516	3,916,292	8,806	3,397,477
With net income, total	27,708	130,652,420	57,385,384	55,962,404	221,771	115,588	7,961,597	7,721,516	3,916,292	8,806	3,280,818
Taxable, total	23,453	126,568,634	55,340,580	54,025,967	195,606	109,675	7,870,000	7,721,516	3,916,292	8,806	3,267,466
Under $5,000	15,982	1,759,957	2,177,474	2,123,859	7,359	1,762	70,163	63,470	18,421	3	16,169
$5,000 under $10,000	3,310	1,001,301	1,199,520	1,178,280	3,879	606	73,784	70,256	21,219	3	10,191
$10,000 under $15,000	846	457,495	643,170	631,847	3,232	251	29,854	28,844	9,981	-	2,089
$15,000 under $20,000	379	232,767	292,758	286,019	1,666	212	17,479	17,074	6,337	-	1,990
$20,000 under $25,000	320	270,469	333,158	327,945	1,473	558	18,563	17,769	7,185	203	3,005
$25,000 under $50,000	967	1,131,994	1,562,753	1,528,105	7,234	1,697	79,705	77,339	33,195	74	11,671
$50,000 under $100,000	552	1,203,007	1,308,535	1,274,200	8,197	1,715	88,915	83,074	37,999	65	10,615
$100,000 under $250,000	464	2,342,127	2,007,904	1,968,300	7,096	3,665	151,308	145,534	71,301	228	36,567
$250,000 under $500,000	226	2,835,325	1,835,733	1,780,721	11,299	3,014	168,416	161,756	79,852	918	46,101
$500,000 under $1,000,000	140	4,589,175	2,663,753	2,573,258	15,329	10,151	211,393	198,461	98,392	1,551	71,968
$1,000,000 under $10,000,000	199	27,064,383	10,457,881	9,997,253	78,012	26,354	1,410,756	1,381,431	696,216	1,635	676,814
$10,000,000 or more	68	83,680,634	30,857,941	30,356,180	50,830	59,690	5,549,664	5,476,508	2,836,194	4,126	2,380,286
Nontaxable	4,255	4,083,786	2,044,804	1,936,437	26,165	5,913	91,597	-	-	-	13,352
Without net income, total	17,231	24,541,622	10,093,904	9,728,952	32,482	25,990	[1]525,892	-	-	-	116,659
Taxable	-	-	-	-	-	-	-	-	-	-	-
Nontaxable	17,231	24,541,622	10,093,904	9,728,952	32,482	25,990	[1]525,892	-	-	-	116,659
Form 1120-S	4,109	340,747	674,614	630,869	29,788	115	50,981	-	-	-	42,979

Footnote at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATION RETURNS

Table 10.—NUMBER OF RETURNS, TOTAL ASSETS, RECEIPTS, NET LONG-TERM CAPITAL GAIN, DIVIDENDS RECEIVED, NET INCOME, INCOME SUBJECT TO TAX, INCOME TAX, FOREIGN TAX CREDIT, AND DISTRIBUTIONS TO STOCKHOLDERS, BY SIZE OF INCOME TAX, BY INDUSTRIAL DIVISION—Continued

Industrial division and size of income tax	Number of returns	Total assets (Thousand dollars)	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net long-term capital gain reduced by net short-term capital loss (Thousand dollars)	Dividends received from domestic corporations (Thousand dollars)	Net income or deficit (Thousand dollars)	Income subject to tax (Thousand dollars)	Income tax (Thousand dollars)	Foreign tax credit (Thousand dollars)	Distributions to stockholders other than in own stock (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
WHOLESALE AND RETAIL TRADE											
Total	364,947	94,590,990	270,846,706	266,419,143	301,091	152,983	4,563,809	5,173,764	2,271,775	74,723	1,239,465
Returns other than Form 1120-S, total	321,125	90,233,950	256,390,203	252,161,537	280,163	151,289	4,352,148	5,173,764	2,271,775	74,723	1,102,555
With net income, total	195,864	75,399,627	217,400,100	213,887,149	249,294	146,127	5,547,318	5,173,764	2,271,775	74,723	1,055,395
Taxable, total	168,500	70,862,347	206,201,168	202,988,255	223,106	94,238	5,339,446	5,173,764	2,271,775	74,723	1,043,118
Under $5,000	117,212	14,858,772	43,873,831	43,202,236	23,616	10,581	551,268	500,627	144,391	120	83,697
$5,000 under $10,000	28,926	8,506,279	27,898,223	27,475,759	16,786	6,624	626,748	614,542	185,793	137	43,618
$10,000 under $15,000	6,410	2,964,078	9,795,273	9,629,173	7,838	3,118	217,864	214,245	74,950	83	18,769
$15,000 under $20,000	3,369	1,966,430	6,456,963	6,362,129	4,804	1,446	148,392	146,174	56,792	30	13,671
$20,000 under $25,000	2,378	1,621,567	5,225,483	5,121,384	5,413	2,269	130,681	127,705	51,896	219	11,504
$25,000 under $50,000	5,279	4,866,722	15,491,044	15,224,442	17,984	7,351	421,944	413,436	181,699	124	44,127
$50,000 under $100,000	2,534	4,557,962	13,084,267	12,850,590	12,258	8,826	377,392	365,963	173,653	1,260	53,513
$100,000 under $250,000	1,556	5,384,346	15,494,729	15,224,512	18,842	7,490	490,737	475,115	233,570	2,509	53,025
$250,000 under $500,000	426	4,241,335	10,943,430	10,742,674	12,567	7,451	303,690	295,024	147,756	1,943	55,149
$500,000 under $1,000,000	215	2,942,183	7,500,876	7,393,120	10,778	11,251	307,005	293,050	148,359	3,370	59,375
$1,000,000 under $10,000,000	180	11,020,179	29,678,525	29,282,063	41,568	11,378	985,053	967,191	491,135	25,722	261,025
$10,000,000 or more	15	7,932,494	20,758,524	20,480,173	50,652	16,453	778,672	760,692	381,781	39,206	345,645
Nontaxable	27,364	4,537,280	11,198,932	10,898,894	26,188	51,889	207,872	-	-	-	12,277
Without net income, total	125,261	14,834,323	38,990,103	38,274,388	30,869	5,162	[1]1,195,170	-	-	-	47,160
Taxable	-	-	-	-	-	-	-	-	-	-	-
Nontaxable	125,261	14,834,323	38,990,103	38,274,388	30,869	5,162	[1]1,195,170	-	-	-	47,160
Form 1120-S	43,822	4,357,040	14,456,503	14,257,606	20,928	1,694	211,661	-	-	-	136,910
FINANCE, INSURANCE, AND REAL ESTATE											
Total	340,210	699,887,834	75,584,053	43,215,510	2,230,887	1,706,753	8,982,109	8,874,657	3,137,618	69,662	3,617,719
Returns other than Form 1120-S, total	328,075	698,712,278	75,070,915	42,865,544	2,195,800	1,706,273	8,900,564	8,874,657	3,137,618	69,662	3,554,840
With net income, total	204,098	583,816,024	64,790,976	37,964,798	2,109,112	1,653,138	9,807,710	8,865,048	3,136,332	69,662	3,310,776
Taxable, total	177,608	528,868,605	57,863,985	34,173,511	1,199,215	1,014,947	8,159,873	8,865,048	3,136,332	69,662	2,145,377
Under $5,000	133,076	37,495,902	5,164,644	3,112,360	94,676	71,999	637,514	563,849	152,212	57	169,102
$5,000 under $10,000	24,394	27,433,849	2,842,190	1,317,153	61,834	39,422	573,211	564,255	157,393	63	92,773
$10,000 under $15,000	5,748	12,438,320	1,131,927	485,108	37,586	20,353	221,382	232,068	67,088	69	50,002
$15,000 under $20,000	3,056	9,937,607	770,516	288,182	23,117	18,093	156,907	176,180	51,508	70	40,230
$20,000 under $25,000	2,083	9,490,310	724,502	239,193	24,283	13,204	133,904	144,299	45,395	59	45,305
$25,000 under $50,000	4,386	23,653,126	2,010,135	835,104	78,526	45,283	413,856	453,277	150,771	331	111,783
$50,000 under $100,000	2,345	27,585,995	2,287,413	938,976	95,220	60,643	438,504	491,740	163,308	346	116,612
$100,000 under $250,000	1,384	29,699,442	2,919,487	1,547,989	121,595	85,030	559,955	704,437	211,158	1,430	148,401
$250,000 under $500,000	508	25,294,167	2,327,808	1,185,401	97,126	45,950	435,111	679,937	174,616	2,101	105,645
$500,000 under $1,000,000	279	32,102,609	3,872,192	2,493,323	121,364	127,486	555,299	596,525	189,395	3,301	185,276
$1,000,000 under $10,000,000	312	120,829,417	13,778,482	8,923,667	268,921	331,425	2,015,689	2,317,385	814,552	22,889	622,719
$10,000,000 or more	37	172,907,861	20,034,689	12,807,055	174,997	156,059	2,018,541	1,941,096	958,936	38,946	457,529
Nontaxable	26,490	54,947,419	6,926,991	3,791,287	909,897	638,191	1,647,837	-	-	-	1,165,399
Without net income, total	123,977	114,896,254	10,279,939	4,900,746	86,688	53,135	[1]907,146	9,609	1,286	-	244,064
Taxable	245	1,904,701	531,036	410,903	2,304	[3]3,473	[1]35,488	9,609	1,286	-	7,015
Nontaxable	123,732	112,991,553	9,748,903	4,489,843	84,384	49,662	[1]871,658	-	-	-	237,049
Form 1120-S	12,135	1,175,556	513,138	349,966	35,087	480	81,545	-	-	-	62,879
SERVICES											
Total	137,955	22,829,046	25,920,339	24,563,082	212,374	36,806	889,926	1,254,140	524,802	39,430	233,045
Returns other than Form 1120-S, total	123,001	21,727,954	24,158,436	22,848,117	194,743	36,651	856,374	1,254,140	524,802	39,430	183,412
With net income, total	64,403	14,895,176	18,402,627	17,411,719	173,449	34,969	1,374,672	1,254,140	524,802	39,430	168,583
Taxable, total	52,366	13,387,810	16,788,170	15,887,941	153,429	31,155	1,307,010	1,254,140	524,802	39,430	166,549
Under $5,000	40,007	3,535,878	4,642,376	4,478,309	16,600	2,475	158,777	144,621	41,484	57	9,458
$5,000 under $10,000	7,276	1,649,472	2,289,728	2,194,376	8,499	2,466	159,945	155,087	46,849	40	12,185
$10,000 under $15,000	1,729	667,483	785,910	742,665	5,938	1,247	62,049	58,118	20,072	17	9,684
$15,000 under $20,000	702	411,619	554,457	512,363	2,573	739	35,663	31,236	11,841	51	3,377
$20,000 under $25,000	494	301,233	381,786	362,048	1,467	780	30,015	26,806	10,856	111	3,932
$25,000 under $50,000	1,013	1,177,219	1,237,195	1,157,634	8,054	2,010	81,433	78,537	33,921	713	12,274
$50,000 under $100,000	594	859,454	1,137,307	1,078,187	13,164	1,916	94,178	91,554	41,110	205	10,767
$100,000 under $250,000	321	825,231	1,240,896	1,180,782	9,855	4,424	113,052	108,319	51,960	738	15,981
$250,000 under $500,000	100	532,343	820,499	782,419	6,838	3,106	74,345	71,661	34,894	350	8,805
$500,000 under $1,000,000	68	756,371	771,381	749,158	3,278	394	94,345	93,555	47,387	1,485	14,916
$1,000,000 under $10,000,000	61	2,402,037	2,801,400	2,588,088	76,558	11,598	348,093	339,531	155,937	10,922	65,170
$10,000,000 or more	1	269,470	125,235	61,912	605	-	55,115	55,115	28,491	24,741	-
Nontaxable	12,037	1,507,366	1,614,457	1,523,778	20,020	3,814	67,662	-	-	-	2,034
Without net income, total	58,598	6,832,778	5,755,809	5,436,398	21,294	1,682	[1]518,298	-	-	-	14,829
Taxable	-	-	-	-	-	-	-	-	-	-	-
Nontaxable	58,598	6,832,778	5,755,809	5,436,398	21,294	1,682	[1]518,298	-	-	-	14,829
Form 1120-S	14,954	1,101,092	1,761,903	1,714,965	17,631	155	33,552	-	-	-	49,633

Footnote at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATION RETURNS

Table 10.—NUMBER OF RETURNS, TOTAL ASSETS, RECEIPTS, NET LONG-TERM CAPITAL GAIN, DIVIDENDS RECEIVED, NET INCOME, INCOME SUBJECT TO TAX, INCOME TAX, FOREIGN TAX CREDIT, AND DISTRIBUTIONS TO STOCKHOLDERS, BY SIZE OF INCOME TAX, BY INDUSTRIAL DIVISION—Continued

Industrial division and size of income tax	Number of returns	Total assets (Thousand dollars)	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net long-term capital gain reduced by net short-term capital loss (Thousand dollars)	Dividends received from domestic corporations (Thousand dollars)	Net income or deficit (Thousand dollars)	Income subject to tax (Thousand dollars)	Income tax (Thousand dollars)	Foreign tax credit (Thousand dollars)	Distributions to stockholders other than in own stock (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
NATURE OF BUSINESS NOT ALLOCABLE											
Total	8,065	329,596	82,144	76,176	1,124	151	[1]3,955	4,454	1,311	-	8,119
Returns other than Form 1120-S, total	7,686	307,395	76,257	70,650	1,120	151	[1]3,900	4,454	1,311	-	7,964
With net income, total	1,011	69,093	44,712	41,325	998	139	6,120	4,454	1,311	-	559
Taxable, total	711	59,992	35,213	32,042	966	139	5,064	4,454	1,311	-	559
Under $5,000	611	47,967	29,705	28,509	403	137	2,651	1,964	585	-	449
$5,000 under $10,000	88	7,873	4,879	3,533	20	2	1,870	1,869	561	-	110
$10,000 under $15,000	11	2,620	581	-	543	-	499	577	148	-	-
$15,000 under $20,000	1	1,532	48	-	-	-	44	44	17	-	-
$20,000 under $25,000	-	-	-	-	-	-	-	-	-	-	-
$25,000 under $50,000	-	-	-	-	-	-	-	-	-	-	-
$50,000 under $100,000	-	-	-	-	-	-	-	-	-	-	-
$100,000 under $250,000	-	-	-	-	-	-	-	-	-	-	-
$250,000 under $500,000	-	-	-	-	-	-	-	-	-	-	-
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-	-	-
$1,000,000 under $10,000,000	-	-	-	-	-	-	-	-	-	-	-
$10,000,000 or more	-	-	-	-	-	-	-	-	-	-	-
Nontaxable	300	9,101	9,499	9,283	32	-	1,056	-	-	-	-
Without net income, total	6,675	238,302	31,545	29,325	122	12	[1]10,020	-	-	-	7,405
Taxable	-	-	-	-	-	-	-	-	-	-	-
Nontaxable	6,675	238,302	31,545	29,325	122	12	[1]10,020	-	-	-	7,405
Form 1120-S	379	22,201	5,887	5,526	4	-	[1]55	-	-	-	155

[1]Deficit.

NOTE: See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATION RETURNS OTHER THAN FORM 1120-S

Table 11.—NUMBER OF RETURNS, INCOME TAX, FOREIGN TAX CREDIT, PAYMENTS ON DECLARATIONS OF ESTIMATED TAX, AND PAYMENTS WITH REQUESTS FOR EXTENSION OF TIME IN WHICH TO FILE RETURNS, BY MONTH IN WHICH ACCOUNTING PERIOD ENDED

Accounting period ended	Total			Returns with payments on declarations of estimated tax or with requests for extension of time in which to file												
	Number of returns	Income tax (Thousand dollars)	Foreign tax credit (Thousand dollars)	Number of returns	Income tax (Thousand dollars)	Foreign tax credit (Thousand dollars)	Payments on declarations of estimated tax (Thousand dollars)	Payments with requests for extension of time (Thousand dollars)	Type of payment not shown (Thousand dollars)	Balance of income tax due (after payments and foreign tax credit) (Thousand dollars)	Overpayments		Returns with payments on both declarations and requests for extension of time		
											Number of returns	Amount (Thousand dollars)	Number of returns	Income tax (Thousand dollars)	Foreign tax credit (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Total	1,084,238	22,188,057	1,489,950	67,605	19,143,413	1,373,305	6,438,361	6,700,285	40,441	4,745,186	4,759	154,165	5,301	13,744,596	1,069,142
Annual accounting periods, total	1,023,884	21,874,467	1,486,856	64,329	18,940,182	1,370,374	6,394,110	6,612,294	40,364	4,674,554	4,513	151,514	5,191	13,661,474	1,067,145
July 1961	38,624	319,207	9,107	2,950	229,962	6,135	79,175	67,615	4,655	76,486	(1)	(1)	(1)	(1)	(1)
August 1961	40,229	329,925	6,446	2,356	233,432	6,227	80,836	54,585	3,134	91,354	(1)	(1)	141	106,902	4,472
September 1961	65,181	653,703	9,286	4,885	483,095	8,719	152,684	116,509	9,000	198,360	278	2,177	242	228,624	4,441
October 1961	42,253	467,947	23,452	2,939	351,948	22,430	105,331	94,043	4,559	130,629	171	5,044	(1)	(1)	(1)
November 1961	28,474	371,893	14,393	1,748	284,587	13,465	89,321	66,468	800	115,979	(1)	(1)	141	131,163	11,185
December 1961	487,922	16,988,043	1,387,172	30,153	15,465,770	1,280,801	5,285,697	5,609,266	15,386	3,389,291	2,385	114,671	3,359	11,784,786	1,000,567
January 1962	34,938	459,639	4,033	3,139	367,678	3,600	109,095	128,439	289	132,680	227	6,425	177	235,730	441
February 1962	35,676	310,200	2,306	2,302	226,275	2,129	83,455	63,101	7	80,033	174	2,450	(1)	(1)	(1)
March 1962	67,943	506,152	5,814	3,544	318,047	4,870	98,316	100,887	5	115,850	236	1,881	182	164,560	3,605
April 1962	46,444	334,813	5,680	2,132	213,740	5,625	70,515	57,422	29	84,166	169	4,017	(1)	(1)	(1)
May 1962	42,114	269,209	1,806	2,222	170,082	1,755	54,249	57,846	628	57,577	174	1,973	(1)	(1)	(1)
June 1962	94,086	863,736	17,361	5,959	595,566	14,618	185,436	196,113	1,872	202,149	331	4,622	377	342,467	12,982
Part year accounting periods	60,354	313,590	3,094	3,276	203,231	2,931	44,251	87,991	77	70,632	246	2,651	110	83,122	1,997

Accounting period ended	Returns with payments on declarations of estimated tax or with requests for extension of time in which to file—Continued													
	Returns with payments on both declarations and requests for extension of time—Continued		Returns with payments on declarations of estimated tax only				Returns with payments with requests for extension of time only				Returns with type of payment not shown			
	Payments on declarations of estimated tax (Thousand dollars)	Payments with requests for extension of time (Thousand dollars)	Number of returns	Income tax (Thousand dollars)	Foreign tax credit (Thousand dollars)	Payments on declarations of estimated tax (Thousand dollars)	Number of returns	Income tax (Thousand dollars)	Foreign tax credit (Thousand dollars)	Payments with requests for extension of time (Thousand dollars)	Number of returns	Income tax (Thousand dollars)	Foreign tax credit (Thousand dollars)	Payments (Thousand dollars)
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
Total	4,874,128	6,157,804	9,783	4,387,163	204,850	1,564,233	50,303	980,847	98,061	542,481	2,218	30,807	1,252	40,441
Annual accounting periods, total	4,842,306	6,126,556	9,574	4,350,255	204,800	1,551,804	47,380	897,701	97,177	485,738	2,184	30,752	1,252	40,364
July 1961	(1)	(1)	253	80,796	3,747	29,370	2,275	20,612	2	10,814	340	2,745	-	4,655
August 1961	40,308	41,838	259	99,410	514	40,528	1,839	23,041	145	12,747	117	4,079	1,096	3,134
September 1961	84,815	85,582	466	192,154	1,379	67,869	3,089	52,975	2,899	30,927	1,088	9,342	-	9,000
October 1961	(1)	(1)	335	119,790	340	38,755	2,349	38,986	1,586	23,182	(1)	(1)	(1)	(1)
November 1961	41,208	53,067	299	128,624	305	48,113	1,250	23,865	1,975	13,401	(1)	(1)	(1)	(1)
December 1961	4,162,771	5,330,855	5,706	3,140,188	190,204	1,122,926	20,838	530,457	89,878	278,411	250	10,339	152	15,386
January 1962	75,728	110,015	297	98,385	3,087	33,367	2,601	33,540	72	18,424	(1)	(1)	(1)	(1)
February 1962	(1)	(1)	219	48,347	52	17,633	1,956	24,969	40	13,780	(1)	(1)	(1)	(1)
March 1962	58,961	80,958	448	115,694	1,054	39,355	2,911	37,778	211	19,929	(1)	(1)	(1)	(1)
April 1962	(1)	(1)	331	86,579	2,588	31,536	1,653	25,191	51	15,728	(1)	(1)	(1)	(1)
May 1962	(1)	(1)	294	54,321	156	19,476	1,743	21,396	56	11,891	(1)	(1)	(1)	(1)
June 1962	122,560	159,609	667	185,967	1,374	62,876	4,876	64,891	262	36,504	(1)	(1)	(1)	(1)
Part year accounting periods	31,822	31,248	209	36,908	50	12,429	2,923	83,146	884	56,743	(1)	(1)	(1)	(1)

[1]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATION RETURNS OTHER THAN FORM 1120-S WITH PAYMENTS ON DECLARATIONS OF ESTIMATED TAX

Table 12.—NUMBER OF RETURNS, NET INCOME, INCOME SUBJECT TO TAX, INCOME TAX, FOREIGN TAX CREDIT, PAYMENTS ON DECLARATIONS OF ESTIMATED TAX, AND PAYMENTS WITH REQUESTS FOR EXTENSION OF TIME IN WHICH TO FILE RETURNS, BY MONTH IN WHICH ACCOUNTING PERIOD ENDED

Accounting period ended	Returns with net income									Returns without net income			
			Income subject to tax										
	Number of returns	Net income (Thousand dollars)	Total (Thousand dollars)	Net long-term capital gain taxed at 25 percent (Thousand dollars)	Other (Thousand dollars)	Income tax (Thousand dollars)	Foreign tax credit (Thousand dollars)	Payments on declarations of estimated tax (Thousand dollars)	Payments with requests for extension of time in which to file (Thousand dollars)	Number of returns	Deficit (Thousand dollars)	Payments on declarations of estimated tax (Thousand dollars)	Payments with requests for extension of time in which to file (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Total	14,714	37,685,127	37,159,407	1,742,798	35,416,609	18,131,759	1,273,992	6,426,385	6,157,057	370	106,922	11,976	747
Annual accounting periods, total	14,406	37,444,716	36,920,490	1,730,390	35,190,100	18,011,729	1,271,945	6,382,234	6,125,810	359	106,692	11,876	746
July 1961	326	425,355	417,577	33,412	384,165	206,605	6,133	78,815	56,800	(1)	(1)	(1)	(1)
August 1961	386	413,530	406,859	14,893	391,966	206,312	4,986	80,818	41,838	(1)	(1)	(1)	(1)
September 1961	695	853,947	838,000	43,101	794,899	420,778	5,820	152,593	85,582	(1)	(1)	(1)	(1)
October 1961	461	632,296	612,712	14,277	598,435	312,466	20,840	105,247	70,861	(1)	(1)	(1)	(1)
November 1961	434	526,734	514,396	20,745	493,651	259,787	11,490	89,269	53,067	(1)	(1)	(1)	(1)
December 1961	8,872	31,190,084	30,794,445	1,460,704	29,333,741	14,924,974	1,190,771	5,276,084	5,330,137	193	84,668	9,613	718
January 1962	461	679,194	662,076	29,120	632,956	334,115	3,528	108,831	110,015	(1)	(1)	(1)	(1)
February 1962	337	402,097	398,029	15,060	382,969	201,288	2,089	82,635	49,321	(1)	(1)	(1)	(1)
March 1962	611	560,768	553,889	18,685	535,204	280,254	4,659	98,235	80,958	(1)	(1)	(1)	(1)
April 1962	427	387,815	382,201	30,374	351,827	188,443	5,574	70,444	41,694	(1)	(1)	(1)	(1)
May 1962	377	305,575	294,948	11,938	283,010	148,273	1,699	54,031	45,955	(1)	(1)	(1)	(1)
June 1962	1,019	1,067,321	1,045,358	38,081	1,007,277	528,434	14,356	185,232	159,582	(1)	(1)	(1)	(1)
Part year accounting periods, total	308	240,411	238,917	12,408	226,509	120,030	2,047	44,151	31,247	11	230	100	1
July 1961	4	3,825	3,727	356	3,371	1,827	-	152	-	-	-	-	-
August 1961	10	9,489	9,473	222	9,251	4,812	40	1,189	1,627	-	-	-	-
September 1961	25	86,072	85,520	7,125	78,395	42,433	111	17,339	10,939	-	-	-	-
October 1961	19	28,139	28,064	79	27,985	14,462	1,368	4,638	759	1	29	(2)	-
November 1961	8	46,012	45,777	648	45,129	23,967	521	10,434	9,385	2	6	3	-
December 1961	84	42,233	41,798	3,244	38,554	20,530	7	6,270	5,483	3	13	6	-
January 1962	32	2,943	2,822	74	2,748	1,385	-	440	796	-	-	-	-
February 1962	4	1,672	1,672	3	1,669	848	-	188	63	1	26	(2)	-
March 1962	40	4,248	4,235	41	4,194	1,996	-	830	495	1	18	6	-
April 1962	17	5,618	5,777	606	5,171	2,759	-	1,026	531	-	-	-	-
May 1962	6	3,531	3,441	1	3,440	1,760	-	450	644	1	132	75	-
June 1962	59	6,629	6,611	9	6,602	3,251	-	1,195	525	2	6	10	1

[1]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[2]Less than $500.
NOTE: See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

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ACTIVE CORPORATION RETURNS OTHER THAN FORM 1120-S

Table 13.—CORPORATIONS OWNED 50 PERCENT OR MORE BY ANY ONE STOCKHOLDER: NUMBER OF RETURNS, RECEIPTS, TOTAL ASSETS, NET INCOME, INCOME TAX, AND DISTRIBUTIONS TO STOCKHOLDERS, BY INTERNAL REVENUE REGION, BY SIZE OF TOTAL ASSETS

Internal revenue region and size of total assets	Total active corporation returns other than Form 1120-S								Returns other than Form 1120-S showing 50 percent or more of the corporation's voting stock owned directly or indirectly, at any time during the year, by any corporation, individual, partnership, trust, or association							
	Number of returns	Business receipts (Thousand dollars)	Total compiled receipts (Thousand dollars)	Total assets (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Income tax (Thousand dollars)	Distributions to stockholders: Cash and assets other than own stock (Thousand dollars)	Distributions to stockholders: Corporation's own stock (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Total compiled receipts (Thousand dollars)	Total assets (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Income tax (Thousand dollars)	Distributions to stockholders: Cash and assets other than own stock (Thousand dollars)	Distributions to stockholders: Corporation's own stock (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All regions, total	1,082,369	797,432,876	846,082,955	1,278,537,261	45,296,781	22,178,037	17,459,230	2,177,799	500,493	265,309,353	276,459,334	248,699,692	9,107,158	4,761,239	1,962,194	287,724
Under $100,000[1]	635,926	52,821,964	54,655,417	21,566,991	296,256	486,862	447,050	30,911	280,437	26,185,421	27,061,322	10,092,791	269,570	265,768	206,478	14,639
$100,000 under $1,000,000	378,266	181,489,807	187,089,024	110,040,608	3,908,993	2,002,973	650,161	218,168	194,592	99,936,805	103,074,401	56,730,041	2,376,152	1,177,647	278,252	104,606
$1,000,000 under $10,000,000	57,211	151,169,962	158,277,484	162,774,347	5,725,363	3,045,263	1,232,700	306,573	23,151	72,368,366	75,069,670	58,183,101	2,690,990	1,444,580	437,111	102,885
$10,000,000 under $100,000,000	9,538	128,110,530	138,110,047	255,914,551	8,447,066	4,044,476	2,840,394	503,285	2,114	41,231,922	43,135,272	52,265,054	2,067,803	1,059,891	452,165	53,510
$100,000,000 or more	1,428	283,840,613	307,950,983	728,240,764	26,919,103	12,598,463	12,288,925	1,118,862	199	25,586,839	28,118,669	71,428,705	1,702,643	813,353	588,188	12,084
Atlanta Region, total	114,864	52,882,429	55,951,507	78,142,819	2,444,918	1,278,949	710,256	111,251	53,796	22,588,632	23,386,499	18,698,007	772,685	419,142	119,094	29,563
Under $100,000[1]	66,376	5,333,111	5,539,267	2,377,359	29,604	55,960	42,520	2,225	30,396	2,770,724	2,865,133	1,166,104	29,316	38,278	14,476	714
$100,000 under $1,000,000	41,603	18,716,579	19,288,571	11,757,434	385,562	195,042	63,014	23,349	21,066	10,125,728	10,409,407	5,962,464	227,647	108,281	19,986	14,271
$1,000,000 under $10,000,000	5,935	14,085,630	14,796,860	17,226,242	524,920	277,831	118,768	36,341	2,146	6,513,621	6,732,603	5,339,423	216,267	116,505	29,354	10,699
$10,000,000 under $100,000,000	861	7,675,944	8,560,837	21,559,448	492,285	246,308	169,318	23,265	178	2,281,103	2,455,366	4,238,491	123,050	64,928	21,176	3,879
$100,000,000 or more	89	7,071,165	7,765,972	25,222,336	1,012,547	503,808	316,636	26,071	10	897,456	923,990	1,991,525	176,405	91,150	34,102	-
Boston Region, total	91,893	49,653,164	53,737,633	98,696,814	2,577,833	1,084,719	924,763	166,534	43,833	19,850,970	20,545,321	19,080,683	650,280	338,717	161,553	25,438
Under $100,000[1]	59,506	4,690,322	4,782,712	1,947,905	47,503	34,709	16,116	3	27,384	2,347,624	2,396,328	948,938	34,976	18,084	5,524	-
$100,000 under $1,000,000	28,122	14,477,950	14,802,539	7,765,689	291,253	151,931	36,375	24,306	14,904	7,956,278	8,137,325	4,086,638	166,536	85,324	19,884	16,914
$1,000,000 under $10,000,000	3,315	10,970,978	11,334,997	9,580,074	380,039	210,080	77,961	18,810	1,427	5,464,581	5,610,961	3,580,450	178,351	101,330	25,977	5,040
$10,000,000 under $100,000,000	837	7,734,522	8,715,453	23,938,479	683,252	282,615	253,498	50,840	105	1,870,999	1,933,712	2,324,752	83,974	47,490	25,946	3,184
$100,000,000 or more	113	11,779,392	14,101,932	55,464,667	1,175,786	405,384	540,813	72,575	13	2,211,488	2,466,995	8,139,905	186,443	86,489	84,222	300
Chicago Region, total	111,911	134,378,556	140,349,756	168,187,068	7,896,582	4,010,964	2,782,106	294,978	56,940	38,945,356	40,597,989	33,612,089	1,438,038	756,950	275,395	37,897
Under $100,000[1]	61,579	6,449,252	6,644,155	2,138,812	58,113	72,593	55,021	1,534	30,493	3,442,579	3,555,831	1,084,390	35,507	38,669	31,040	835
$100,000 under $1,000,000	41,512	22,970,337	23,539,881	12,473,205	542,975	266,889	85,764	36,687	23,241	13,465,221	13,798,177	6,965,462	336,333	164,181	36,611	15,737
$1,000,000 under $10,000,000	7,285	22,385,974	23,244,756	21,529,340	867,750	465,649	159,837	37,205	2,920	10,515,463	10,814,286	7,133,989	399,917	216,538	48,410	12,905
$10,000,000 under $100,000,000	1,352	24,956,266	26,254,287	37,277,801	1,480,551	744,137	447,217	89,340	255	8,937,973	9,164,443	6,526,318	334,885	172,519	51,736	7,546
$100,000,000 or more	183	57,616,727	60,666,677	94,767,910	4,947,193	2,461,696	2,034,267	130,212	31	2,584,120	3,265,252	11,901,930	331,396	165,043	107,598	874
Cincinnati Region, total	108,537	76,709,422	80,642,939	111,086,515	4,281,893	2,235,845	1,474,903	187,871	53,815	26,934,573	27,799,565	20,785,277	941,376	493,928	199,908	43,408
Under $100,000[1]	60,154	5,074,518	5,244,594	2,220,871	17,343	45,601	52,466	14,230	29,824	2,701,292	2,804,170	1,135,069	13,303	24,431	29,330	8,158
$100,000 under $1,000,000	40,515	20,327,987	20,879,103	11,943,822	485,321	238,625	89,270	20,189	21,565	11,174,293	11,467,016	6,241,714	273,907	131,500	35,598	6,373
$1,000,000 under $10,000,000	6,535	16,149,949	16,943,465	19,648,464	758,524	388,268	184,050	36,331	2,215	7,064,017	7,297,046	5,520,148	325,554	166,169	67,584	8,182
$10,000,000 under $100,000,000	1,193	13,749,850	14,810,838	29,643,233	1,056,959	542,836	299,848	67,112	198	4,604,564	4,752,716	4,857,701	260,665	139,878	52,032	20,695
$100,000,000 or more	140	21,407,118	22,764,939	47,630,125	1,963,746	1,020,515	849,269	50,009	13	1,390,407	1,478,617	3,030,645	67,947	31,950	15,364	-
Dallas Region, total	76,881	47,159,225	50,790,516	80,856,798	2,163,762	1,058,795	1,031,234	130,600	34,707	18,010,691	19,131,163	17,236,350	600,922	311,739	154,297	25,376
Under $100,000[1]	41,051	3,484,290	3,634,997	1,453,116	19,133	31,143	23,396	1,863	17,735	1,734,691	1,807,981	687,725	22,041	17,618	8,533	1,170
$100,000 under $1,000,000	29,613	12,243,315	12,868,620	8,556,185	269,520	147,441	51,868	18,518	14,919	6,325,175	6,668,478	4,265,625	161,534	80,372	13,787	9,307
$1,000,000 under $10,000,000	5,303	10,825,037	11,665,550	15,979,582	418,372	227,922	96,048	32,755	1,874	4,955,772	5,238,686	4,764,209	188,416	103,868	33,047	13,295
$10,000,000 under $100,000,000	824	6,878,013	7,718,871	20,444,334	437,733	212,304	181,995	34,736	170	2,274,424	2,422,177	4,066,758	140,537	68,432	45,096	1,604
$100,000,000 or more	90	13,728,570	14,902,478	34,423,581	1,019,004	439,985	677,927	42,728	9	2,720,629	2,993,841	3,452,033	88,394	41,449	53,834	-
New York City Region, total	210,107	192,780,275	203,830,008	328,195,088	13,547,905	6,581,257	5,755,291	411,792	80,215	47,323,827	48,908,096	43,883,697	1,674,526	819,103	408,395	35,809
Under $100,000[1]	141,868	9,760,829	10,011,348	4,364,762	61,663	78,364	104,123	5,763	51,689	4,154,860	4,249,297	1,698,449	40,042	36,007	34,418	647
$100,000 under $1,000,000	58,683	27,501,168	28,062,010	16,753,942	558,598	272,452	118,123	32,599	24,698	13,382,660	13,666,217	7,097,747	308,717	149,900	55,805	12,627
$1,000,000 under $10,000,000	7,921	25,493,739	26,283,439	20,937,530	845,169	454,004	187,604	46,109	3,384	12,042,117	12,413,877	9,012,420	437,118	230,901	77,286	15,796
$10,000,000 under $100,000,000	1,279	26,347,532	27,771,010	37,320,649	1,520,360	711,706	535,602	87,428	398	9,481,473	9,835,202	10,234,589	461,780	233,050	98,110	6,739
$100,000,000 or more	356	103,677,007	111,702,201	248,818,205	10,562,115	5,064,731	4,809,839	239,893	46	8,262,717	8,743,503	15,840,492	426,869	169,245	142,776	-
Omaha Region, total	89,733	58,466,665	62,212,878	92,910,698	2,892,009	1,368,604	1,072,514	133,306	40,704	20,085,328	21,269,415	22,779,634	656,596	354,314	138,164	24,762
Under $100,000[1]	45,793	3,911,708	4,057,838	1,697,025	14,702	31,824	56,347	1,531	19,544	1,896,899	1,961,122	759,929	17,894	16,687	26,066	1,461
$100,000 under $1,000,000	36,016	16,704,638	17,421,451	10,714,448	368,276	178,970	61,577	28,314	18,558	8,961,080	9,366,216	5,557,200	217,731	103,342	30,195	11,939
$1,000,000 under $10,000,000	6,884	13,099,188	14,002,743	19,806,958	545,398	271,426	103,382	23,110	2,345	5,856,779	6,162,616	6,185,910	231,425	118,888	30,889	6,143
$10,000,000 under $100,000,000	929	11,705,378	12,587,636	23,873,333	795,597	379,657	228,934	35,118	244	2,688,968	2,934,554	5,740,797	208,814	97,014	44,013	4,219
$100,000,000 or more	111	13,045,753	14,143,210	36,818,934	1,168,036	506,727	622,274	45,233	13	681,602	844,907	4,535,798	[2]19,268	18,383	7,001	1,000

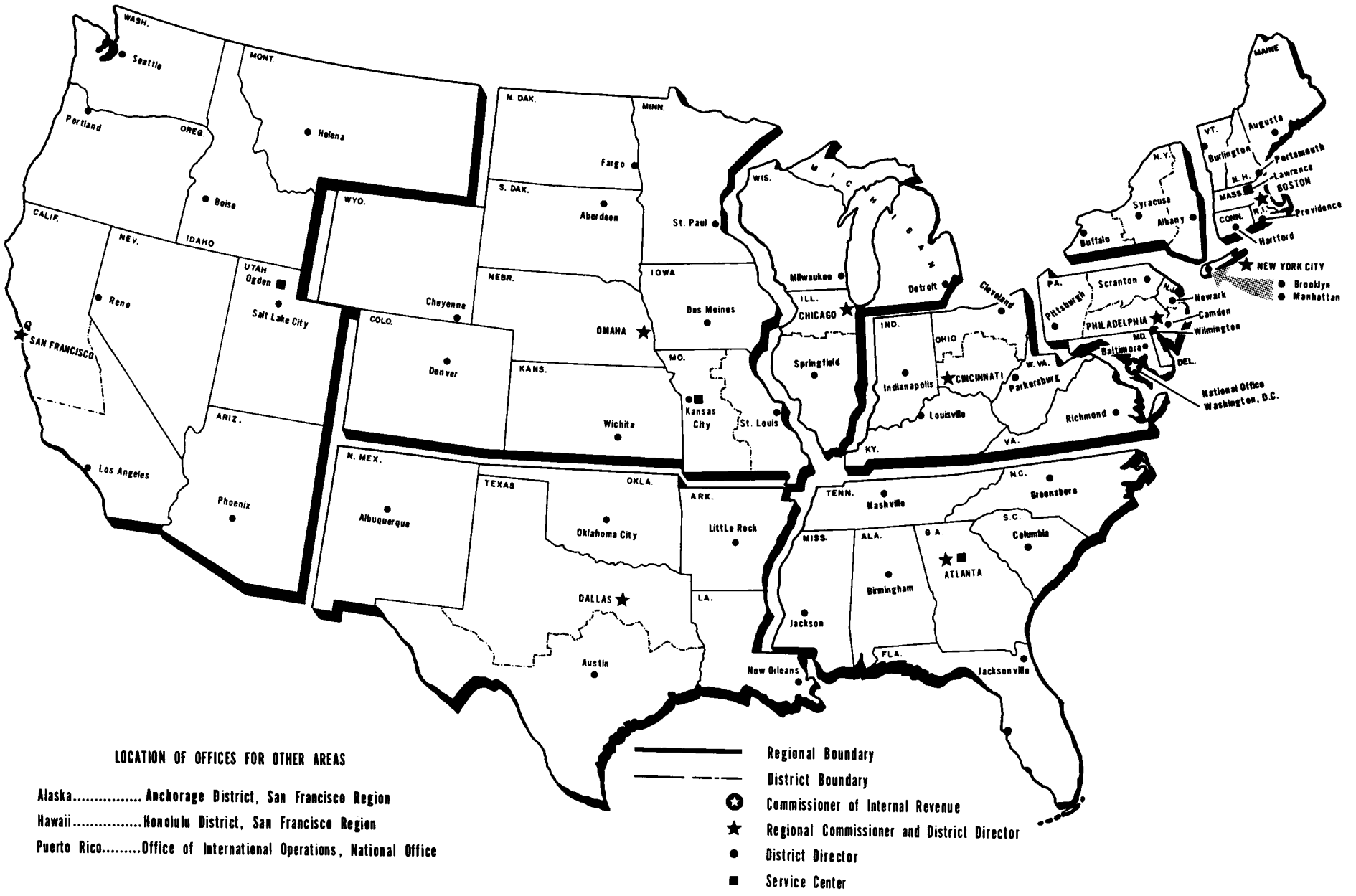
Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 13.—CORPORATIONS OWNED 50 PERCENT OR MORE BY ANY ONE STOCKHOLDER: NUMBER OF RETURNS, RECEIPTS, TOTAL ASSETS, NET INCOME, INCOME TAX, AND DISTRIBUTIONS TO STOCKHOLDERS, BY INTERNAL REVENUE REGION, BY SIZE OF TOTAL ASSETS—Continued

Internal revenue region and size of total assets	Total active corporation returns other than Form 1120-S								Returns other than Form 1120-S showing 50 percent or more of the corporation's voting stock owned directly or indirectly, at any time during the year, by any corporation, individual, partnership, trust, or association							
	Number of returns	Business receipts (Thousand dollars)	Total compiled receipts (Thousand dollars)	Total assets (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Income tax (Thousand dollars)	Distributions to stockholders: Cash and assets other than own stock (Thousand dollars)	Distributions to stockholders: Corporation's own stock (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Total compiled receipts (Thousand dollars)	Total assets (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Income tax (Thousand dollars)	Distributions to stockholders: Cash and assets other than own stock (Thousand dollars)	Distributions to stockholders: Corporation's own stock (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Philadelphia Region, total	139,540	95,502,170	101,987,803	171,550,442	5,542,681	2,630,063	2,325,703	321,310	56,570	30,046,169	31,113,122	29,184,847	1,111,622	593,383	254,197	28,545
Under $100,000[1]	83,243	7,182,098	7,329,835	2,708,238	8,544	62,391	22,953	2,341	31,041	2,780,767	2,842,100	1,060,802	11,160	25,464	7,548	1,405
$100,000 under $1,000,000	47,825	23,204,858	23,795,858	14,133,297	480,435	252,154	89,331	12,586	22,336	11,623,727	11,948,499	6,759,335	274,666	139,369	39,761	4,730
$1,000,000 under $10,000,000	6,966	18,741,192	19,510,782	19,662,698	706,315	375,093	173,653	49,669	2,900	8,756,197	9,040,501	7,196,532	332,402	177,736	69,262	19,488
$10,000,000 under $100,000,000	1,310	13,746,469	15,129,222	34,950,613	1,058,027	482,492	451,890	54,325	264	4,362,927	4,590,375	6,904,801	250,768	130,288	61,003	2,922
$100,000,000 or more	196	32,627,553	36,222,106	100,095,596	3,289,360	1,457,933	1,587,876	202,389	29	2,522,551	2,691,647	7,263,377	242,626	120,526	76,623	-
San Francisco Region, total	138,220	88,469,659	94,936,505	142,635,750	3,878,284	1,895,658	1,358,610	419,345	79,544	40,680,945	42,808,640	39,070,394	1,217,308	651,578	237,195	36,926
Under $100,000[1]	75,890	6,349,763	6,715,356	2,656,879	25,543	64,655	62,757	674	42,093	3,976,789	4,181,018	1,550,410	47,998	44,350	42,420	249
$100,000 under $1,000,000	54,237	25,326,738	26,413,392	15,917,976	534,535	299,092	54,785	21,620	33,209	16,908,382	17,598,039	9,776,538	415,924	215,124	26,625	12,708
$1,000,000 under $10,000,000	7,026	19,343,252	20,411,308	18,224,866	674,896	373,588	130,984	26,178	3,926	11,165,901	11,720,399	9,385,123	377,107	211,555	55,268	11,337
$10,000,000 under $100,000,000	923	14,809,105	16,013,355	26,048,442	875,066	423,942	260,060	61,121	282	4,318,572	4,615,499	6,814,487	172,099	91,431	46,214	2,722
$100,000,000 or more	144	22,640,801	25,383,094	79,787,587	1,768,244	734,381	850,024	309,752	34	4,311,301	4,693,685	11,543,836	204,180	89,118	66,668	9,910
Office of International Operations, total[3]	683	1,431,311	1,643,410	6,275,269	70,914	33,183	23,850	812	369	842,862	899,524	4,368,714	43,805	22,385	13,996	-
Under $100,000[1]	466	586,073	695,315	2,024	14,108	9,622	11,351	747	238	379,196	398,342	975	17,333	6,180	7,123	-
$100,000 under $1,000,000	140	16,237	17,599	24,610	[2]7,482	377	54	-	96	14,261	15,027	17,318	[2]6,843	254	-	-
$1,000,000 under $10,000,000	41	75,023	83,584	178,593	3,980	1,402	413	65	14	33,918	38,695	64,897	4,433	1,090	34	-
$10,000,000 under $100,000,000	30	507,451	548,538	858,219	47,236	18,479	12,032	-	20	410,919	431,228	556,360	31,231	14,861	6,839	-
$100,000,000 or more	6	246,527	298,374	5,211,823	13,072	3,303	-	-	1	4,568	16,232	3,729,164	[2]2,349	-	-	-

[1]Includes returns with zero assets.
[2]Deficit.
[3]This office receives returns of domestic corporations with foreign addresses and returns of resident foreign corporations.
NOTE: See text for explanatory statements and for "Description of the Sample and Limitations of the Data." Weighting factors used for statistics classified by internal revenue regions and districts are described on p. 12. Totals based on these weighting factors differ slightly from those based on national weighting factors.

Map of Internal Revenue Regions and Districts



LOCATION OF OFFICES FOR OTHER AREAS

Alaska..... Anchorage District, San Francisco Region
Hawaii..... Honolulu District, San Francisco Region
Puerto Rico..... Office of International Operations, National Office

Regional Boundary
District Boundary
Commissioner of Internal Revenue
Regional Commissioner and District Director
District Director
Service Center

ACTIVE CORPORATION RETURNS

Table 14.—NUMBER OF RETURNS, NET INCOME, AND INCOME TAX, BY DISTRICT IN WHICH RETURNS WERE FILED

Internal revenue region and district	Total active corporation returns							Returns, Form 1120-S			
	With and without net income		With net income					With and without net income		With net income	
					Returns other than Form 1120-S						
	Number of returns	Net income (less deficit) (Thousand dollars)	Number of returns	Net income (Thousand dollars)	Number of returns	Net income (Thousand dollars)	Income tax (Thousand dollars)	Number of returns	Net income (less deficit) (Thousand dollars)	Number of returns	Net income (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
All regions, total	1,188,507	45,865,428	713,426	52,379,343	645,597	51,473,638	22,178,037	106,138	568,647	67,829	905,705
Atlanta Region, total	127,669	2,508,125	76,036	3,081,390	67,908	2,980,458	1,278,949	12,805	63,207	8,128	100,932
Atlanta	18,451	499,639	12,226	570,601	11,124	557,056	235,979	1,729	10,187	1,102	13,545
Birmingham	10,714	286,549	6,448	339,054	5,669	330,371	147,565	1,145	4,943	779	8,683
Columbia	8,930	160,523	5,426	190,689	4,899	185,436	80,091	815	4,286	527	5,253
Greensboro	20,991	824,268	13,845	896,796	12,431	878,115	410,889	1,853	14,801	1,414	18,681
Jackson	6,706	66,817	4,400	90,058	3,707	79,698	28,557	886	9,376	693	10,360
Jacksonville	48,028	368,060	24,659	625,008	21,827	593,455	227,966	5,150	8,416	2,832	31,553
Nashville	13,849	302,269	9,032	369,184	8,251	356,327	147,902	1,227	11,198	781	12,857
Boston Region, total	98,349	2,600,740	59,502	3,018,736	55,584	2,975,704	1,084,719	6,456	22,907	3,918	43,032
Augusta	6,201	79,860	3,821	104,475	3,484	102,474	42,497	485	1,367	337	2,001
Boston	51,313	1,628,457	31,053	1,839,404	29,554	1,818,053	606,944	2,758	10,149	1,499	21,351
Burlington	2,582	26,189	1,592	35,918	1,448	34,621	13,823	238	[1]139	144	1,297
Hartford	23,802	660,727	14,254	783,175	12,866	769,022	323,127	2,163	8,798	1,388	14,153
Portsmouth	5,056	68,608	3,101	88,109	2,821	85,579	33,205	393	2,271	280	2,530
Providence	9,395	136,899	5,681	167,655	5,411	165,955	65,123	419	461	270	1,700
Chicago Region, total	123,895	7,974,002	75,338	8,694,744	67,891	8,571,021	4,010,964	11,984	77,420	7,447	123,723
Chicago	52,529	2,995,392	32,409	3,319,349	28,967	3,251,654	1,457,269	5,457	51,549	3,442	67,695
Detroit	35,589	3,804,347	20,734	4,043,769	18,954	4,018,198	1,963,634	3,157	5,731	1,780	25,571
Milwaukee	25,031	726,040	15,409	844,675	14,026	826,691	374,809	2,100	12,772	1,383	17,984
Springfield	10,746	448,223	6,786	486,951	5,944	474,478	215,252	1,270	7,368	842	12,473
Cincinnati Region, total	119,428	4,350,405	72,937	5,036,390	66,159	4,937,180	2,235,845	10,891	68,512	6,778	99,210
Cincinnati	20,574	1,085,954	12,709	1,180,211	11,780	1,166,499	542,633	1,477	10,380	929	13,712
Cleveland	36,760	1,653,976	22,123	1,986,181	20,213	1,953,830	892,438	3,253	24,492	1,910	32,351
Indianapolis	24,000	717,335	14,697	835,251	13,238	814,466	361,789	2,203	14,825	1,459	20,785
Louisville	10,976	323,999	6,758	364,816	5,950	353,386	160,491	1,269	6,670	808	11,430
Parkersburg	8,261	93,612	4,983	129,083	4,492	123,726	44,915	786	2,886	491	5,357
Richmond	18,857	475,529	11,667	540,848	10,486	525,273	233,579	1,903	9,259	1,181	15,575
Dallas Region, total	84,427	2,235,501	50,905	2,766,389	45,967	2,656,310	1,058,795	7,546	71,739	4,938	110,079
Albuquerque	3,963	31,809	2,213	60,887	1,907	52,608	17,810	481	5,366	306	8,279
Austin	24,177	925,482	14,540	1,085,998	13,470	1,065,667	408,610	1,679	3,015	1,070	20,331
Dallas	23,103	597,439	13,857	770,701	12,760	726,357	298,086	1,780	38,296	1,097	44,344
Little Rock	6,460	89,706	4,167	113,205	3,499	101,335	38,079	941	9,974	668	11,870
New Orleans	15,786	238,927	9,307	313,844	8,368	301,550	124,837	1,382	8,639	939	12,294
Oklahoma City	10,938	352,138	6,821	421,754	5,963	408,793	171,373	1,283	6,449	858	12,961
New York City Region, total	231,571	13,631,453	137,558	14,899,745	123,448	14,769,652	6,581,257	21,464	83,548	14,110	130,093
Albany	11,682	557,900	6,947	592,510	6,374	587,933	287,611	873	2,756	573	4,577
Brooklyn	68,894	515,269	39,262	715,912	34,089	674,250	269,906	7,650	25,548	5,173	41,662
Buffalo	17,196	613,912	10,064	694,679	9,357	688,210	317,422	1,221	3,819	707	6,469
Manhattan	124,353	11,739,274	75,652	12,649,116	68,391	12,575,070	5,598,602	11,115	49,565	7,261	74,046
Syracuse	9,446	205,098	5,633	247,528	5,237	244,189	107,716	605	1,860	396	3,339
Omaha Region, total	100,573	2,960,774	64,483	3,431,998	57,113	3,334,436	1,368,604	10,840	68,765	7,370	97,562
Aberdeen	2,941	36,972	1,874	47,061	1,548	41,480	16,233	456	627	326	5,581
Cheyenne	2,425	11,317	1,410	25,113	1,157	21,362	7,747	350	3,059	253	3,751
Denver	12,897	281,481	7,636	342,064	6,663	323,427	132,714	1,547	14,108	973	18,637
Des Moines	12,550	296,042	8,469	345,236	7,233	330,601	143,636	1,783	11,709	1,236	14,635
Fargo	2,995	23,933	2,020	32,410	1,739	28,998	10,203	432	2,197	281	3,412
Kansas City	10,645	369,147	6,816	468,782	6,088	461,007	181,642	1,038	5,572	728	7,775
Omaha	8,029	210,160	5,757	238,768	4,949	226,601	94,582	1,118	9,412	808	12,167
St. Louis	18,443	635,072	11,863	716,548	10,809	704,458	312,545	1,447	8,483	1,054	12,090
St. Paul	20,042	819,540	12,550	909,232	11,568	899,104	340,919	1,470	6,547	982	10,128
Wichita	9,606	277,110	6,088	306,784	5,359	297,398	128,383	1,199	7,051	729	9,386
Philadelphia Region, total	150,908	5,590,806	86,708	6,430,697	79,429	6,348,674	2,630,063	11,368	48,125	7,279	82,023
Baltimore[2]	27,038	594,958	16,552	754,105	15,401	739,187	300,660	1,857	9,352	1,151	14,918
Camden	13,921	185,953	7,436	238,295	6,734	231,026	102,402	1,126	4,946	702	7,269
Newark	52,545	1,100,476	31,003	1,318,411	27,804	1,283,268	541,804	4,629	27,078	3,199	35,143
Philadelphia	31,251	1,058,863	17,787	1,282,502	16,578	1,268,094	562,827	1,997	9,231	1,209	14,408
Pittsburgh	15,124	901,595	7,478	1,024,672	6,868	1,019,199	467,910	1,094	1,078	610	5,473
Scranton	5,706	438,467	3,112	465,514	2,865	462,654	195,652	384	1,961	247	2,860
Wilmington	5,323	1,310,494	3,340	1,347,198	3,179	1,345,246	458,808	281	[1]5,521	161	1,952
San Francisco Region, total	151,004	3,942,708	89,605	4,913,746	81,744	4,794,695	1,895,658	12,784	64,424	7,861	119,051
Anchorage	1,221	11,123	746	16,364	685	15,117	5,339	95	1,180	61	1,247
Boise	3,348	45,525	2,119	64,501	1,781	60,826	22,596	553	2,456	338	3,675
Helena	4,531	45,723	2,685	65,034	2,077	59,042	24,177	853	3,756	608	5,992
Honolulu	4,151	136,254	2,265	159,924	2,123	158,651	55,707	289	524	142	1,273
Los Angeles	63,152	1,512,063	37,303	1,944,489	35,179	1,911,466	778,723	3,580	12,874	2,124	33,023
Phoenix	7,963	66,672	4,166	121,918	3,701	115,757	45,000	931	1,422	465	6,161
Portland	10,425	144,922	5,951	199,200	5,326	193,160	77,644	1,022	1,001	625	6,040
Reno	2,599	59,549	1,565	74,808	1,336	71,269	28,501	302	2,034	229	3,539
Salt Lake City	5,716	93,732	3,325	125,185	2,829	116,201	45,675	712	7,705	496	8,984
San Francisco	30,502	1,466,618	19,185	1,692,752	17,804	1,663,323	644,563	2,202	21,734	1,381	29,429
Seattle	17,396	360,527	10,295	449,571	8,903	429,883	167,733	2,245	9,738	1,392	19,688
Office of International Operations[3]	683	70,914	354	105,508	354	105,508	33,183	-	-	-	-

[1]Deficit
[2]Includes the District of Columbia.
[3]This office receives returns of domestic corporations with foreign addresses and returns of resident foreign corporations.
NOTE: See text for explanatory statements and for "Description of the Sample and Limitations of the Data." Weighting factors used for statistics classified by internal revenue regions and districts are described on p. 12. Totals based on these weighting factors differ slightly from those based on national weighting factors.

ACTIVE CORPORATION RETURNS

Table 15.—NUMBER OF RETURNS, BY DISTRICT IN WHICH RETURNS WERE FILED, BY SIZE OF TOTAL ASSETS

Size of total assets	All regions	Atlanta Region, by district						
		Total	Atlanta	Birmingham	Columbia	Greensboro	Jackson	Jacksonville	Nashville
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Returns with and without net income, total	1,188,507	127,669	18,451	10,714	8,930	20,991	6,706	48,028	13,849
Zero assets	42,947	3,734	384	147	301	427	135	1,913	427
$1 under $25,000	285,635	29,500	3,596	2,382	2,064	4,378	1,083	13,200	2,797
$25,000 under $50,000	177,237	18,015	2,719	1,481	1,287	2,878	881	7,076	1,693
$50,000 under $100,000	205,636	24,269	3,474	1,948	1,601	3,927	1,515	9,456	2,348
$100,000 under $250,000	239,027	27,138	4,257	2,521	1,960	4,838	1,716	8,857	2,989
$250,000 under $500,000	111,283	12,109	1,869	1,073	715	2,221	601	3,878	1,752
$500,000 under $1,000,000	57,949	5,936	938	447	483	1,100	330	1,830	808
$1,000,000 under $2,500,000	34,970	3,573	628	370	242	616	196	972	549
$2,500,000 under $5,000,000	14,292	1,517	287	170	141	268	117	330	204
$5,000,000 under $10,000,000	8,563	927	160	90	63	182	74	206	152
$10,000,000 under $25,000,000	6,105	583	92	41	48	92	44	184	82
$25,000,000 under $50,000,000	2,231	193	18	23	16	38	8	67	23
$50,000,000 under $100,000,000	1,204	86	17	9	4	10	4	33	9
$100,000,000 under $250,000,000	828	55	6	8	3	6	2	20	10
$250,000,000 or more	600	34	6	4	2	10	-	6	6
Returns with net income, total	713,426	76,036	12,226	6,448	5,426	13,845	4,400	24,659	9,032
Zero assets	12,495	1,037	126	(1)	92	132	(1)	503	99
$1 under $25,000	119,640	12,255	1,759	927	796	1,985	395	5,093	1,300
$25,000 under $50,000	100,088	9,881	1,630	866	673	1,808	412	3,537	955
$50,000 under $100,000	131,004	15,550	2,404	1,286	1,116	2,559	1,222	5,290	1,673
$100,000 under $250,000	171,543	19,091	3,212	1,798	1,419	3,707	1,257	5,370	2,328
$250,000 under $500,000	82,725	8,752	1,388	715	547	1,854	482	2,494	1,272
$500,000 under $1,000,000	43,554	4,275	756	282	385	856	255	1,186	555
$1,000,000 under $2,500,000	26,460	2,643	492	258	192	509	136	612	444
$2,500,000 under $5,000,000	11,072	1,154	234	139	106	206	88	213	168
$5,000,000 under $10,000,000	6,584	690	118	75	44	122	60	140	131
$10,000,000 under $25,000,000	4,511	445	71	27	36	60	36	143	72
$25,000,000 under $50,000,000	1,609	130	12	20	11	23	6	42	16
$50,000,000 under $100,000,000	901	57	14	5	4	8	2	20	4
$100,000,000 under $250,000,000	697	44	4	8	3	6	2	12	9
$250,000,000 or more	543	32	6	4	2	10	-	4	6

Size of total assets	Boston Region, by district							Chicago Region, by district				
	Total	Augusta	Boston	Burlington	Hartford	Portsmouth	Providence	Total	Chicago	Detroit	Milwaukee	Springfield
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Returns with and without net income, total	98,349	6,201	51,313	2,582	23,802	5,056	9,395	123,895	52,529	35,589	25,031	10,746
Zero assets	2,738	226	1,355	114	616	164	263	3,718	1,559	1,227	622	310
$1 under $25,000	27,787	1,343	15,337	563	6,736	1,156	2,652	27,910	12,428	7,969	5,488	2,025
$25,000 under $50,000	16,864	1,152	8,586	408	3,845	940	1,933	17,742	7,638	5,034	3,775	1,295
$50,000 under $100,000	17,016	1,159	9,106	490	4,019	929	1,313	20,941	8,210	6,304	4,732	1,695
$100,000 under $250,000	18,387	1,286	8,689	640	4,899	1,022	1,851	25,435	9,937	7,453	5,240	2,805
$250,000 under $500,000	7,401	509	3,819	174	1,826	401	672	12,371	5,522	3,592	2,231	1,026
$500,000 under $1,000,000	3,879	245	2,079	(1)	931	186	364	6,916	3,207	1,896	1,264	549
$1,000,000 under $2,500,000	1,997	132	1,087	42	438	109	189	4,243	1,940	1,083	761	459
$2,500,000 under $5,000,000	789	57	419	26	165	58	64	1,882	813	429	382	258
$5,000,000 under $10,000,000	541	40	292	21	112	42	34	1,202	490	263	276	173
$10,000,000 under $25,000,000	482	29	274	21	100	30	28	825	401	176	157	91
$25,000,000 under $50,000,000	233	11	131	7	57	10	17	355	193	75	52	35
$50,000,000 under $100,000,000	122	9	75	1	22	6	9	172	93	35	34	10
$100,000,000 under $250,000,000	69	3	42	-	18	3	3	106	54	34	9	9
$250,000,000 or more	44	-	22	1	18	-	3	77	44	19	8	6
Returns with net income, total	59,502	3,821	31,053	1,592	14,254	3,101	5,681	75,338	32,409	20,734	15,409	6,786
Zero assets	741	(1)	406	(1)	179	(1)	(1)	1,344	618	382	258	86
$1 under $25,000	11,988	613	6,446	237	3,009	531	1,152	11,237	4,835	3,013	2,442	947
$25,000 under $50,000	9,964	577	5,209	193	2,243	472	1,270	9,584	4,326	2,679	1,961	618
$50,000 under $100,000	11,339	847	6,127	377	2,539	682	767	12,758	5,135	3,837	2,751	1,035
$100,000 under $250,000	13,430	970	6,476	431	3,473	726	1,354	18,777	7,623	5,159	3,964	2,031
$250,000 under $500,000	5,705	361	2,997	197	1,410	309	505	9,277	4,292	2,549	1,688	748
$500,000 under $1,000,000	3,033	189	1,592		711	164	303	5,487	2,570	1,448	989	480
$1,000,000 under $2,500,000	1,553	97	855	38	316	87	160	3,297	1,478	829	613	377
$2,500,000 under $5,000,000	582	45	302	23	122	42	48	1,492	590	360	330	212
$5,000,000 under $10,000,000	408	28	218	20	82	35	25	938	360	223	218	137
$10,000,000 under $25,000,000	362	26	198	18	72	23	25	600	292	130	110	68
$25,000,000 under $50,000,000	187	11	104	5	44	8	15	251	132	52	44	23
$50,000,000 under $100,000,000	104	8	63	-	20	5	8	135	73	26	27	9
$100,000,000 under $250,000,000	65	3	40	-	17	3	2	94	48	30	7	9
$250,000,000 or more	41	-	20	1	17	-	3	67	37	17	7	6

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATION RETURNS

Table 15.—NUMBER OF RETURNS, BY DISTRICT IN WHICH RETURNS WERE FILED, BY SIZE OF TOTAL ASSETS—Continued

Size of total assets	Cincinnati Region, by district							Dallas Region, by district		
	Total	Cincinnati	Cleveland	Indian-apolis	Louisville	Parkersburg	Richmond	Total	Albuquerque	Austin
	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
Returns with and without net income, total	119,428	20,574	36,760	24,000	10,976	8,261	18,857	84,427	3,963	24,177
Zero assets	3,487	723	895	543	356	241	729	3,119	166	906
$1 under $25,000	24,970	3,513	8,730	4,919	2,339	1,527	3,942	17,736	573	5,363
$25,000 under $50,000	18,082	3,259	5,818	3,624	1,547	1,426	2,408	10,567	400	3,074
$50,000 under $100,000	21,406	3,730	6,428	3,984	1,847	1,618	3,799	14,736	826	3,840
$100,000 under $250,000	25,349	4,489	7,348	5,369	2,446	1,734	3,963	18,837	990	5,560
$250,000 under $500,000	11,664	2,218	3,631	2,239	1,031	757	1,788	8,668	555	2,324
$500,000 under $1,000,000	6,522	1,057	1,718	1,560	590	479	1,118	4,473	205	1,287
$1,000,000 under $2,500,000	3,785	724	1,075	849	354	214	569	3,045	121	885
$2,500,000 under $5,000,000	1,695	346	406	378	208	120	237	1,431	54	419
$5,000,000 under $10,000,000	1,135	222	281	247	154	83	148	900	37	248
$10,000,000 under $25,000,000	804	180	233	179	69	49	94	573	27	165
$25,000,000 under $50,000,000	269	57	96	59	17	8	32	169	4	54
$50,000,000 under $100,000,000	120	22	43	31	6	4	14	83	3	25
$100,000,000 under $250,000,000	81	17	34	12	8	1	9	51	2	13
$250,000,000 or more	59	17	24	7	4	-	7	39	-	14
Returns with net income, total	72,937	12,709	22,123	14,697	6,758	4,983	11,667	50,905	2,213	14,540
Zero assets	1,127	315	227	121	113	85	266	909	70	263
$1 under $25,000	9,618	1,384	3,317	1,894	907	706	1,410	7,346	134	2,266
$25,000 under $50,000	10,359	1,858	3,573	1,833	867	798	1,430	5,860	175	1,808
$50,000 under $100,000	13,643	2,470	4,047	2,533	1,230	916	2,447	9,440	492	2,469
$100,000 under $250,000	18,287	3,171	5,324	3,930	1,752	1,165	2,945	13,096	631	3,766
$250,000 under $500,000	8,785	1,640	2,686	1,818	754	510	1,377	6,317	394	1,723
$500,000 under $1,000,000	4,936	752	1,244	1,190	471	399	880	3,164	143	860
$1,000,000 under $2,500,000	2,951	519	830	663	299	176	464	2,265	76	656
$2,500,000 under $5,000,000	1,336	247	326	307	165	102	189	1,114	42	314
$5,000,000 under $10,000,000	894	143	227	193	123	76	132	709	27	204
$10,000,000 under $25,000,000	598	126	179	129	52	38	74	423	22	124
$25,000,000 under $50,000,000	190	31	71	44	10	7	27	119	3	43
$50,000,000 under $100,000,000	90	20	26	25	4	4	11	64	2	21
$100,000,000 under $250,000,000	69	16	26	10	7	1	9	44	2	10
$250,000,000 or more	54	17	20	7	4	-	6	35	-	13

Size of total assets	Dallas Region, by district—Continued				New York City Region, by district					
	Dallas	Little Rock	New Orleans	Oklahoma City	Total	Albany	Brooklyn	Buffalo	Manhattan	Syracuse
	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)
Returns with and without net income, total	23,103	6,460	15,786	10,938	231,571	11,682	68,894	17,196	124,353	9,446
Zero assets	736	302	559	450	9,876	289	2,877	631	5,646	433
$1 under $25,000	4,864	1,138	3,700	2,098	71,345	2,973	24,464	4,040	37,919	1,949
$25,000 under $50,000	2,901	744	1,980	1,468	38,935	2,404	12,951	2,726	19,584	1,270
$50,000 under $100,000	3,721	1,226	3,042	2,081	38,077	2,147	10,687	3,476	19,901	1,866
$100,000 under $250,000	5,197	1,549	3,364	2,177	37,985	2,138	9,816	3,226	20,577	2,228
$250,000 under $500,000	2,488	687	1,530	1,084	16,994	893	4,373	1,661	9,206	861
$500,000 under $1,000,000	1,320	312	697	652	8,725	381	1,960	699	5,350	335
$1,000,000 under $2,500,000	884	246	456	453	5,202	218	1,154	393	3,201	236
$2,500,000 under $5,000,000	408	124	202	224	1,842	91	302	148	1,189	112
$5,000,000 under $10,000,000	291	83	123	118	955	54	122	76	632	71
$10,000,000 under $25,000,000	183	32	77	89	757	53	77	66	518	43
$25,000,000 under $50,000,000	52	9	31	19	318	16	39	24	218	21
$50,000,000 under $100,000,000	30	6	12	7	204	16	31	12	138	7
$100,000,000 under $250,000,000	17	2	8	9	206	6	27	12	149	12
$250,000,000 or more	11	-	5	9	150	3	14	6	125	2
Returns with net income, total	13,857	4,167	9,307	6,821	137,558	6,947	39,262	10,064	75,652	5,633
Zero assets	186	91	214	85	2,482	(1)	720	216	1,399	110
$1 under $25,000	1,915	490	1,498	1,043	31,593	1,434	10,720	1,622	17,050	767
$25,000 under $50,000	1,534	419	1,041	883	23,710	1,370	7,946	1,519	12,207	668
$50,000 under $100,000	2,499	815	1,921	1,244	25,383	1,373	7,149	2,230	13,455	1,176
$100,000 under $250,000	3,521	1,172	2,480	1,526	27,847	1,379	6,883	2,233	15,739	1,613
$250,000 under $500,000	1,748	551	1,062	839	12,813	682	3,223	1,158	7,106	644
$500,000 under $1,000,000	1,039	216	420	486	6,670	326	1,478	535	4,077	254
$1,000,000 under $2,500,000	650	197	343	343	3,720	158	743	282	2,355	182
$2,500,000 under $5,000,000	322	108	146	182	1,361	74	187	114	890	96
$5,000,000 under $10,000,000	232	67	87	92	707	40	88	56	466	57
$10,000,000 under $25,000,000	131	27	56	63	565	43	48	51	388	35
$25,000,000 under $50,000,000	36	6	16	15	247	15	26	22	169	15
$50,000,000 under $100,000,000	20	6	11	4	144	9	16	9	106	4
$100,000,000 under $250,000,000	15	2	8	7	174	4	21	11	128	10
$250,000,000 or more	9	-	4	9	142	3	14	6	117	2

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 15.—NUMBER OF RETURNS, BY DISTRICT IN WHICH RETURNS WERE FILED, BY SIZE OF TOTAL ASSETS—Continued

Size of total assets	Omaha Region, by district										
	Total	Aberdeen	Cheyenne	Denver	Des Moines	Fargo	Kansas City	Omaha	St. Louis	St. Paul	Wichita
	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
Returns with and without net income, total	100,573	2,941	2,425	12,897	12,550	2,995	10,645	8,029	18,443	20,042	9,606
Zero assets	3,987	143	125	740	589	152	413	207	553	772	293
$1 under $25,000	17,320	614	416	2,516	1,743	349	2,094	1,188	3,552	3,246	1,602
$25,000 under $50,000	13,070	168	392	1,915	1,378	317	1,378	1,105	2,391	2,814	1,212
$50,000 under $100,000	18,434	466	295	2,365	2,489	716	1,730	1,385	3,271	3,925	1,792
$100,000 under $250,000	23,182	766	692	2,868	2,845	762	2,450	2,006	3,960	4,642	2,191
$250,000 under $500,000	10,692	375	252	1,190	1,469	389	1,101	879	2,274	1,870	893
$500,000 under $1,000,000	5,907	147	137	596	822	(1)	610	508	1,262	1,124	623
$1,000,000 under $2,500,000	4,064	137	50	355	579	106	425	420	637	835	520
$2,500,000 under $5,000,000	1,847	70	25	150	315	71	197	176	230	391	222
$5,000,000 under $10,000,000	1,030	27	24	98	177	27	125	78	133	206	135
$10,000,000 under $25,000,000	625	18	12	59	91	17	62	45	103	128	90
$25,000,000 under $50,000,000	195	6	4	17	27	8	29	13	39	38	14
$50,000,000 under $100,000,000	109	4	1	16	13	2	14	10	19	17	13
$100,000,000 under $250,000,000	60	-	-	8	11	-	7	5	9	15	5
$250,000,000 or more	51	-	-	4	2	1	10	4	10	19	1
Returns with net income, total	64,483	1,874	1,410	7,636	8,469	2,020	6,816	5,757	11,863	12,550	6,088
Zero assets	1,456	(1)	41	214	224	69	199	112	173	268	130
$1 under $25,000	7,340	298	153	977	738	(1)	823	489	1,675	1,489	614
$25,000 under $50,000	7,130	(1)	236	1,036	771	213	698	763	1,372	1,374	572
$50,000 under $100,000	12,035	207	215	1,492	1,683	554	1,197	1,010	2,105	2,481	1,091
$100,000 under $250,000	16,771	584	478	2,011	2,186	538	1,798	1,590	2,828	3,249	1,509
$250,000 under $500,000	8,317	285	78	863	1,185	298	898	720	1,753	1,443	794
$500,000 under $1,000,000	4,726	138	114	502	626	(1)	482	427	1,017	822	542
$1,000,000 under $2,500,000	3,393	126	38	262	509	94	353	359	504	707	441
$2,500,000 under $5,000,000	1,609	66	22	119	283	68	168	159	187	349	188
$5,000,000 under $10,000,000	858	24	22	77	146	23	100	66	108	182	110
$10,000,000 under $25,000,000	512	16	10	48	76	14	49	39	78	111	71
$25,000,000 under $50,000,000	150	5	2	11	22	7	24	9	29	31	10
$50,000,000 under $100,000,000	86	4	1	14	7	1	12	5	16	15	11
$100,000,000 under $250,000,000	54	-	-	7	11	-	7	5	8	12	4
$250,000,000 or more	46	-	-	3	2	1	8	4	10	17	1

Size of total assets	Philadelphia Region, by district							
	Total	Baltimore[2]	Camden	Newark	Philadelphia	Pittsburgh	Scranton	Wilmington
	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
Returns with and without net income, total	150,908	27,038	13,921	52,545	31,251	15,124	5,706	5,323
Zero assets	5,281	944	356	2,028	1,164	412	103	274
$1 under $25,000	38,733	6,015	4,313	16,568	6,954	2,800	1,082	1,001
$25,000 under $50,000	23,116	4,273	2,222	9,214	4,139	1,881	891	496
$50,000 under $100,000	24,310	4,246	2,378	8,716	4,661	2,546	982	781
$100,000 under $250,000	29,097	5,151	2,682	8,770	6,653	3,728	1,274	839
$250,000 under $500,000	14,497	3,067	980	3,561	3,650	1,753	670	816
$500,000 under $1,000,000	7,346	1,678	493	1,840	1,740	819	217	559
$1,000,000 under $2,500,000	4,294	938	224	981	1,156	516	216	263
$2,500,000 under $5,000,000	1,703	310	96	353	472	236	110	126
$5,000,000 under $10,000,000	1,025	169	74	178	286	171	86	61
$10,000,000 under $25,000,000	863	142	71	178	208	157	55	52
$25,000,000 under $50,000,000	286	50	18	70	70	48	9	21
$50,000,000 under $100,000,000	161	12	7	44	50	24	9	15
$100,000,000 under $250,000,000	120	23	6	30	26	22	1	12
$250,000,000 or more	76	20	1	14	22	11	1	7
Returns with net income, total	86,708	16,552	7,436	31,003	17,787	7,478	3,112	3,340
Zero assets	1,456	380	(1)	673	172	97	(1)	60
$1 under $25,000	15,577	2,840	1,744	7,252	2,403	629	314	395
$25,000 under $50,000	12,302	2,663	968	5,419	1,991	653	290	318
$50,000 under $100,000	14,189	2,381	1,400	5,684	2,731	964	511	518
$100,000 under $250,000	20,509	3,487	1,832	6,515	4,805	2,483	878	509
$250,000 under $500,000	10,851	2,349	719	2,717	2,648	1,250	506	662
$500,000 under $1,000,000	5,579	1,264	379	1,389	1,317	585	182	463
$1,000,000 under $2,500,000	3,170	684	161	755	864	349	166	191
$2,500,000 under $5,000,000	1,258	215	64	252	371	166	93	97
$5,000,000 under $10,000,000	755	120	57	125	209	125	76	43
$10,000,000 under $25,000,000	593	97	46	114	150	100	45	41
$25,000,000 under $50,000,000	187	31	14	41	49	31	6	15
$50,000,000 under $100,000,000	116	8	6	32	37	15	8	10
$100,000,000 under $250,000,000	100	17	6	22	23	20	1	11
$250,000,000 or more	66	16	1	13	17	11	1	7

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATION RETURNS

Table 15.—NUMBER OF RETURNS, BY DISTRICT IN WHICH RETURNS WERE FILED, BY SIZE OF TOTAL ASSETS—Continued

Size of total assets	San Francisco Region, by district												Office of International Operations[3]
	Total	Anchorage	Boise	Helena	Honolulu	Los Angeles	Phoenix	Portland	Reno	Salt Lake City	San Francisco	Seattle	
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)
Returns with and without net income, total	151,004	1,221	3,348	4,531	4,151	63,152	7,963	10,425	2,599	5,716	30,502	17,396	683
Zero assets	6,661	(1)	124	153	88	3,046	577	406	87	206	1,414	523	346
$1 under $25,000	30,257	195	352	506	1,221	14,289	1,275	2,337	458	890	4,540	4,194	120
$25,000 under $50,000	20,814	240	532	598	570	8,466	1,284	1,469	436	861	3,949	2,409	
$50,000 under $100,000	26,436	174	715	956	563	11,059	1,375	2,011	410	1,119	5,200	2,854	137
$100,000 under $250,000	33,480	249	841	1,367	781	13,142	1,794	2,016	588	1,218	7,585	3,899	
$250,000 under $500,000	16,887	197	438	488	417	6,550	898	1,005	314	758	3,856	1,966	-
$500,000 under $1,000,000	8,242	(1)	203	216	266	3,386	372	624	127	335	1,930	712	3
$1,000,000 under $2,500,000	4,752	35	73	111	125	1,900	261	336	105	176	1,172	458	15
$2,500,000 under $5,000,000	1,578	11	28	62	54	589	60	99	37	70	391	177	8
$5,000,000 under $10,000,000	830	4	17	43	28	309	34	67	19	41	191	77	18
$10,000,000 under $25,000,000	574	6	13	22	20	209	19	33	8	25	144	75	19
$25,000,000 under $50,000,000	206	1	6	6	6	91	4	11	6	6	52	17	7
$50,000,000 under $100,000,000	143	1	2	2	8	56	5	4	4	5	38	18	4
$100,000,000 under $250,000,000	77	-	2	1	2	33	2	4	-	4	21	8	3
$250,000,000 or more	67	-	2	-	2	27	3	3	-	2	19	9	3
Returns with net income, total	89,605	746	2,119	2,685	2,265	37,303	4,166	5,951	1,565	3,325	19,185	10,295	354
Zero assets	1,753	(1)	188	64	(1)	878	115	64	(1)	92	338	133	190
$1 under $25,000	12,686	(1)		222	418	5,766	487	968	232	365	2,064	1,920	-
$25,000 under $50,000	11,298	173	338	247	239	4,744	694	734	196	433	2,225	1,275	-
$50,000 under $100,000	16,656	(1)	429	623	387	7,141	791	1,223	248	672	3,307	1,760	106
$100,000 under $250,000	23,640	195	633	874	534	9,333	1,024	1,417	434	831	5,606	2,759	
$250,000 under $500,000	11,908	134	305	318	307	4,647	611	706	242	503	2,765	1,370	-
$500,000 under $1,000,000	5,682	(1)	118	150	182	2,469	182	424	74	190	1,409	449	2
$1,000,000 under $2,500,000	3,460	25	54	78	86	1,394	179	247	70	117	853	357	8
$2,500,000 under $5,000,000	1,161	8	23	48	42	428	39	75	24	55	286	133	5
$5,000,000 under $10,000,000	611	2	11	36	21	221	22	53	15	38	136	56	14
$10,000,000 under $25,000,000	397	5	10	17	18	144	14	25	5	17	95	47	16
$25,000,000 under $50,000,000	143	1	4	5	5	63	2	9	4	4	38	8	5
$50,000,000 under $100,000,000	102	1	2	2	7	34	2	3	3	3	30	15	3
$100,000,000 under $250,000,000	50	-	2	1	2	20	1	1	-	3	14	6	3
$250,000,000 or more	58	-	2	-	2	21	3	2	-	2	19	7	2

[1]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[2]Includes the District of Columbia.
[3]This office receives returns of domestic corporations with foreign addresses and returns of resident foreign corporations.
NOTE: See text for explanatory statements and for "Description of the Sample and Limitations of the Data." Weighting factors used for statistics classified by internal revenue regions and districts are described on p. 12. Totals based on these weighting factors differ slightly from those based on national weighting factors.

ACTIVE CORPORATION RETURNS

Table 16.—PERCENT OF NET WORTH TO TOTAL ASSETS: NUMBER OF RETURNS, TOTAL ASSETS, RECEIPTS, NET INCOME OR DEFICIT, INTEREST PAID, AND DISTRIBUTIONS TO STOCKHOLDERS, BY INDUSTRIAL DIVISION, BY SIZE OF TOTAL ASSETS

Percent of net worth to total assets, by industrial division, by size of total assets	Returns with and without net income								Returns with net income					
							Distributions to stockholders							
	Number of returns	Total assets (Thousand dollars)	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Interest paid (Thousand dollars)	Cash and assets other than own stock (Thousand dollars)	Corporation's own stock (Thousand dollars)	Number of returns	Total assets (Thousand dollars)	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (Thousand dollars)	Interest paid (Thousand dollars)
ALL INDUSTRIAL DIVISIONS[1]	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Total	1,190,286	1,289,516,071	873,177,644	823,943,265	45,893,900	15,646,145	18,037,780	2,176,709	715,589	1,086,797,445	750,598,885	709,250,561	52,401,331	10,845,928
Returns with assets greater than zero, total	1,147,481	1,289,516,071	865,627,409	816,976,271	45,704,786	15,450,987	17,810,559	2,158,207	703,160	1,086,797,445	745,530,392	704,560,642	51,981,781	10,731,511
Under 20 percent[2]	352,772	647,179,326	146,114,333	119,463,045	3,058,632	9,236,480	1,497,766	234,399	150,017	518,514,849	100,268,183	79,106,960	6,255,892	5,502,661
20 under 30 percent	99,294	46,125,930	57,000,445	54,922,260	1,107,726	904,064	316,463	67,067	65,175	36,092,722	45,242,356	43,498,058	1,675,775	685,539
30 under 35 percent	53,146	31,290,779	36,004,316	34,972,701	856,078	500,242	333,957	20,904	35,905	25,122,794	30,061,765	29,209,691	1,176,348	378,376
35 under 40 percent	45,886	39,172,479	38,012,377	37,000,266	1,290,620	644,893	489,421	114,533	32,817	33,202,204	32,063,196	31,234,451	1,518,349	544,613
40 under 45 percent	50,751	50,942,147	44,118,684	43,106,151	2,374,270	777,366	935,095	126,155	36,519	46,191,404	38,905,729	38,023,525	2,614,773	698,246
45 under 50 percent	43,199	42,570,102	49,272,106	48,064,147	2,060,908	584,303	685,828	106,873	32,291	36,843,326	44,279,530	43,245,323	2,284,852	504,530
50 under 55 percent	54,383	39,683,189	50,861,989	49,601,936	1,826,127	477,166	497,470	64,997	37,255	31,516,647	43,043,512	42,000,246	2,048,601	364,909
55 under 60 percent	42,114	52,389,277	69,368,393	67,835,403	3,623,352	518,518	1,360,079	145,295	31,699	47,229,096	63,833,956	62,427,205	3,803,066	451,579
60 under 65 percent	44,510	77,451,651	80,123,837	78,500,976	5,735,738	822,409	1,874,967	145,596	33,019	70,121,042	73,732,665	72,303,309	5,901,047	729,277
65 under 70 percent	42,026	45,195,314	62,215,693	60,970,645	3,652,586	328,394	1,572,779	109,956	31,870	41,771,449	57,815,151	56,668,768	3,790,653	298,991
70 percent or more	309,476	217,218,218	232,299,203	222,319,596	20,123,598	649,188	8,237,496	1,022,430	213,016	200,115,882	216,181,355	206,744,572	20,909,763	571,027
No percent computed[3]	9,924	297,659	236,033	219,145	[4]4,849	7,964	9,238	2	3,577	76,030	102,994	98,534	2,662	1,763
Total assets under $100,000, total	669,972	24,363,099	55,541,054	54,106,427	245,192	354,849	358,993	13,536	352,395	14,678,527	35,881,538	34,897,438	1,627,643	179,558
Under 20 percent[2]	213,006	7,211,131	16,421,267	15,962,598	[4]663,364	184,766	67,349	623	72,085	2,836,060	6,542,092	6,309,182	232,670	67,837
20 under 30 percent	53,976	2,210,282	5,252,185	5,144,407	43,562	40,873	9,563	235	31,095	1,373,131	3,554,805	3,485,249	111,666	24,757
30 under 35 percent	29,790	1,169,037	2,894,379	2,830,736	29,294	19,566	6,179	-	17,918	764,016	2,085,670	2,041,465	67,233	12,660
35 under 40 percent	23,488	1,017,691	2,429,676	2,383,828	37,384	16,367	6,925	206	15,259	704,242	1,784,072	1,747,613	64,300	11,215
40 under 45 percent	27,383	1,135,674	2,991,928	2,932,102	49,388	16,111	6,384	4,910	17,874	801,718	2,228,102	2,177,789	85,311	10,998
45 under 50 percent	20,964	979,044	2,557,610	2,512,106	49,403	12,807	11,908	413	14,062	691,558	1,893,857	1,858,401	76,800	8,557
50 under 55 percent	32,076	1,127,832	2,943,035	2,874,472	60,599	12,363	11,814	33	19,345	765,945	2,163,050	2,111,347	92,969	8,465
55 under 60 percent	21,383	953,507	2,330,104	2,287,206	54,996	10,743	8,419	-	14,480	692,002	1,825,926	1,793,574	78,176	7,975
60 under 65 percent	23,857	973,661	2,579,833	2,520,488	63,283	8,274	8,377	459	15,882	685,572	2,032,453	1,984,657	90,039	5,207
65 under 70 percent	22,340	858,983	2,209,413	2,151,215	61,510	6,923	32,519	1,188	15,183	641,072	1,772,337	1,725,572	86,446	4,504
70 percent or more	192,029	6,648,217	12,740,922	12,322,525	463,178	24,351	180,318	5,467	115,753	4,689,386	9,904,930	9,571,110	639,516	16,825
Total assets $100,000 under $1,000,000, total	408,715	117,194,749	204,365,871	198,421,933	4,327,217	1,869,575	939,063	219,808	298,370	86,767,923	165,933,667	161,210,671	6,434,783	1,224,003
Under 20 percent[2]	109,037	32,514,688	40,737,926	39,137,395	[4]503,998	900,381	76,353	5,310	56,927	17,772,366	24,634,503	23,632,407	690,983	466,857
20 under 30 percent	40,859	11,692,026	22,672,318	22,015,080	361,329	259,322	38,713	12,423	30,699	9,026,414	18,456,139	17,911,764	515,628	196,838
30 under 35 percent	21,206	6,029,694	12,545,532	12,230,514	231,684	120,679	27,519	3,510	16,367	4,718,209	10,466,071	10,205,557	303,800	91,578
35 under 40 percent	20,156	5,751,383	12,380,765	12,098,147	255,854	102,590	16,621	5,667	15,778	4,560,753	10,484,522	10,246,370	328,492	79,872
40 under 45 percent	21,003	5,869,026	13,352,963	13,048,522	283,300	92,708	28,412	9,687	16,778	4,738,669	11,385,618	11,131,912	354,216	72,238
45 under 50 percent	19,894	5,600,868	12,489,505	12,182,057	314,304	79,960	30,469	17,028	16,354	4,641,383	10,932,216	10,658,265	375,398	66,018
50 under 55 percent	20,018	5,760,183	12,638,062	12,349,012	345,084	71,447	31,959	15,808	16,063	4,721,220	10,892,841	10,652,877	402,629	57,030
55 under 60 percent	18,317	5,177,833	11,550,290	11,266,034	334,069	57,870	38,579	14,197	15,241	4,399,472	10,224,598	9,971,367	380,267	48,720
60 under 65 percent	18,220	5,249,573	11,221,056	10,969,988	359,202	50,391	48,838	17,371	15,070	4,345,639	9,818,780	9,599,427	418,053	39,755
65 under 70 percent	17,292	4,903,970	10,687,744	10,463,564	392,211	38,123	60,937	13,851	14,633	4,237,471	9,645,166	9,444,908	433,089	31,708
70 percent or more	102,492	28,586,309	44,060,426	42,634,275	1,954,920	94,376	540,663	104,956	84,349	23,581,883	38,986,606	37,750,728	2,232,101	72,671
Total assets $1,000,000 under $25,000,000, total	63,931	258,105,742	212,521,350	201,614,363	8,667,388	3,773,255	2,114,728	455,723	48,645	195,168,379	178,693,414	170,305,394	10,364,814	2,258,495
Under 20 percent[2]	28,069	136,695,583	35,660,696	29,909,415	395,928	2,641,000	268,480	55,497	19,217	94,254,503	24,129,162	20,202,616	1,144,687	1,392,540
20 under 30 percent	4,290	12,771,238	16,879,442	16,292,524	314,979	258,791	48,862	13,780	3,243	9,648,107	13,134,239	12,666,309	463,642	192,202
30 under 35 percent	2,051	6,303,161	9,713,029	9,411,588	206,193	114,161	31,655	12,694	1,544	4,721,924	7,965,391	7,725,335	285,665	80,405
35 under 40 percent	2,104	6,722,421	10,445,160	10,160,297	262,255	102,838	37,212	21,126	1,662	5,259,047	8,735,179	8,508,387	334,614	78,439
40 under 45 percent	2,194	6,979,169	10,835,899	10,565,761	283,418	102,662	42,230	19,167	1,711	5,410,600	9,046,514	8,824,877	359,924	77,142
45 under 50 percent	2,190	7,131,010	11,883,680	11,601,908	356,056	99,609	56,952	18,934	1,740	5,674,029	10,139,383	9,913,824	425,703	77,661
50 under 55 percent	2,144	7,127,935	13,073,109	12,771,053	419,721	88,942	69,577	15,914	1,731	5,810,846	11,488,817	11,227,800	482,832	70,703
55 under 60 percent	2,218	7,607,902	13,920,219	13,629,868	490,994	82,346	95,142	29,880	1,805	6,211,019	12,047,638	11,796,767	564,104	63,790
60 under 65 percent	2,241	7,797,200	13,259,635	12,942,957	604,257	73,940	110,485	36,812	1,896	6,695,962	11,895,893	11,625,046	652,897	60,445
65 under 70 percent	2,212	8,031,839	13,859,826	13,541,792	663,516	60,355	110,606	33,374	1,888	6,891,682	12,446,664	12,163,370	711,989	49,620
70 percent or more	14,196	50,868,008	62,979,563	60,780,436	4,670,137	147,006	1,243,527	198,545	12,201	44,572,899	57,662,391	55,649,097	4,938,739	115,061
Total assets $25,000,000 or more, total	4,863	889,852,481	393,199,134	362,833,548	32,464,989	9,453,308	14,397,775	1,469,140	3,750	790,182,616	365,021,773	338,147,139	33,554,541	7,069,455
Under 20 percent[2]	2,660	470,757,924	53,294,444	34,453,637	3,830,066	5,510,333	1,085,584	172,969	1,788	403,651,920	44,962,426	28,962,755	4,187,552	3,575,427
20 under 30 percent	169	19,452,384	12,196,500	11,470,249	387,856	345,078	219,325	40,629	138	16,045,070	10,097,173	9,434,736	584,839	271,742
30 under 35 percent	99	17,788,887	10,851,376	10,499,863	388,907	245,836	268,604	4,700	76	14,918,645	9,544,633	9,237,334	519,650	193,733
35 under 40 percent	138	25,680,984	12,756,776	12,357,994	735,127	423,098	428,663	87,534	118	22,678,162	11,059,423	10,732,081	790,943	375,087
40 under 45 percent	171	36,958,278	16,937,894	16,559,766	1,758,164	565,885	858,069	92,391	156	35,240,417	16,245,495	15,888,947	1,815,322	537,868
45 under 50 percent	151	28,859,180	22,341,311	21,768,076	1,341,145	391,927	586,499	70,498	135	25,836,356	21,314,074	20,814,833	1,406,951	352,294
50 under 55 percent	145	25,667,239	22,207,783	21,607,399	1,000,723	304,414	384,120	33,242	116	20,218,636	18,498,804	18,008,222	1,070,171	228,711
55 under 60 percent	196	38,650,035	41,567,780	40,652,295	2,743,293	367,559	1,217,939	101,218	173	35,926,603	39,735,794	38,865,497	2,780,519	331,094
60 under 65 percent	192	63,431,217	53,063,313	52,067,543	4,708,996	689,804	1,707,267	90,954	171	58,393,869	49,985,539	49,094,179	4,740,058	623,870
65 under 70 percent	182	31,400,522	35,458,710	34,814,074	2,535,349	222,993	1,368,717	61,543	166	30,001,224	33,950,984	33,334,918	2,559,129	213,159
70 percent or more	759	131,115,684	112,518,292	106,582,360	13,035,363	383,455	6,272,988	713,462	713	127,271,714	109,627,428	103,773,637	13,099,407	366,470

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 16.—PERCENT OF NET WORTH TO TOTAL ASSETS: NUMBER OF RETURNS, TOTAL ASSETS, RECEIPTS, NET INCOME OR DEFICIT, INTEREST PAID, AND DISTRIBUTIONS TO STOCKHOLDERS, BY INDUSTRIAL DIVISION, BY SIZE OF TOTAL ASSETS—Continued

Percent of net worth to total assets, by industrial division, by size of total assets	Returns with and without net income								Returns with net income					
	Number of returns	Total assets (Thousand dollars)	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Interest paid (Thousand dollars)	Distributions to stockholders: Cash and assets other than own stock (Thousand dollars)	Distributions to stockholders: Corporation's own stock (Thousand dollars)	Number of returns	Total assets (Thousand dollars)	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (Thousand dollars)	Interest paid (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
AGRICULTURE, FORESTRY, AND FISHERIES														
Total	18,981	4,691,334	5,339,546	5,077,402	110,151	72,287	51,679	10,576	10,560	3,244,972	3,976,505	3,768,956	249,043	39,815
Returns with assets greater than zero, total	18,522	4,691,334	5,278,366	5,018,688	110,918	71,385	51,296	10,576	10,447	3,244,972	3,941,215	3,735,801	246,491	39,348
Under 20 percent[2]	5,148	1,043,022	1,357,227	1,322,203	[4]56,822	33,292	1,616	552	1,885	454,306	710,368	692,486	23,855	14,150
20 under 30 percent	1,518	346,240	502,699	488,988	5,619	7,956	1,654	-	885	229,078	392,367	382,342	12,909	4,964
30 under 35 percent	720	157,527	228,777	217,127	3,271	3,699	1,487	-	391	94,300	176,589	171,753	7,057	2,087
35 under 40 percent	943	243,729	284,820	272,036	1,187	4,844	387	-	563	143,706	202,432	194,627	7,938	2,652
40 under 45 percent	870	196,952	266,832	255,272	5,530	3,585	1,084	5,251	589	138,082	206,291	197,173	8,730	2,518
45 under 50 percent	700	204,989	178,301	170,117	5,963	3,205	593	53	407	140,233	120,217	113,628	9,885	2,508
50 under 55 percent	902	154,087	213,156	204,223	3,443	2,378	1,295	394	492	101,265	150,320	144,783	9,090	1,529
55 under 60 percent	741	182,845	275,578	267,171	7,830	2,488	2,625	-	512	136,261	228,089	220,959	10,934	1,873
60 under 65 percent	819	241,953	269,769	259,984	11,108	2,882	1,511	262	499	162,380	220,948	213,646	14,883	1,563
65 under 70 percent	538	116,439	158,263	149,436	6,289	1,103	836	763	304	83,349	129,853	123,041	8,798	781
70 percent or more	5,518	1,802,104	1,535,253	1,404,482	117,207	5,904	38,208	3,301	3,857	1,560,689	1,402,206	1,279,870	132,119	4,674
No percent computed[3]	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)
Total assets under $100,000, total	9,833	406,072	757,489	733,190	4,566	6,938	7,010	5,078	4,788	224,737	534,998	518,459	32,978	3,732
Under 20 percent[2]	2,988	100,266	160,860	156,968	[4]9,802	3,084	181	-	987	36,629	77,984	75,553	5,911	1,226
20 under 30 percent	639	26,732	40,668	39,906	214	470	292	-	267	9,843	22,976	22,535	1,804	153
30 under 35 percent	345	11,602	44,265	40,396	[4]149	259	-	-	158	6,548	35,777	35,750	536	157
35 under 40 percent	469	20,149	55,355	54,304	176	511	72	-	251	11,639	42,054	41,027	868	360
40 under 45 percent	439	20,855	33,032	31,313	821	468	499	4,845	277	15,237	24,996	23,304	1,316	352
45 under 50 percent	306	18,758	20,086	19,022	606	289	103	-	149	10,313	9,599	8,658	1,131	185
50 under 55 percent	558	25,024	45,757	45,012	1,643	293	514	-	266	15,618	32,127	31,546	2,492	172
55 under 60 percent	307	18,642	36,990	35,915	1,302	333	1,115	-	195	13,086	31,369	30,320	2,430	203
60 under 65 percent	428	21,094	53,453	51,626	528	312	48	233	233	13,094	46,263	44,469	962	217
65 under 70 percent	312	11,205	32,585	32,218	[4]885	119	61	-	160	6,663	25,788	25,599	812	86
70 percent or more	2,938	130,546	227,364	219,478	9,823	759	4,125	-	1,783	84,992	185,147	178,822	14,427	580
Total assets $100,000 under $1,000,000, total	8,091	2,261,299	2,704,418	2,596,838	36,163	38,006	14,321	2,166	5,251	1,454,063	1,964,564	1,887,195	110,211	21,327
Under 20 percent[2]	2,017	596,212	890,528	871,507	[4]34,518	17,611	892	552	831	264,651	466,393	457,010	12,776	7,991
20 under 30 percent	816	190,737	301,500	294,699	3,624	4,047	1,150	-	575	134,037	248,925	242,958	6,943	2,765
30 under 35 percent	351	87,883	142,770	138,252	3,845	2,014	1,351	-	217	57,684	115,429	112,771	5,234	1,134
35 under 40 percent	445	140,571	124,540	116,523	[4]145	2,865	71	-	292	73,361	107,181	103,282	4,003	1,330
40 under 45 percent	404	123,583	159,509	152,579	4,257	2,294	526	-	294	86,900	136,479	130,874	5,666	1,639
45 under 50 percent	357	91,143	78,689	74,022	927	1,481	72	-	234	63,467	52,479	48,671	3,553	1,163
50 under 55 percent	322	88,494	122,912	117,480	[4]1,084	1,461	21	394	210	55,243	75,982	73,495	3,431	940
55 under 60 percent	414	108,622	158,231	154,343	4,897	1,330	1,063	-	304	78,862	133,499	130,441	5,694	992
60 under 65 percent	370	109,423	85,811	82,604	2,200	1,394	158	29	252	64,915	71,733	69,812	3,692	628
65 under 70 percent	199	52,508	90,521	85,403	3,680	397	564	485	123	37,384	71,582	68,038	4,055	274
70 percent or more	2,395	671,875	548,790	508,809	48,476	3,104	8,453	706	1,918	537,311	484,265	449,226	55,160	2,463
Total assets $1,000,000 under $25,000,000, total	593	1,488,718	1,294,420	1,209,186	40,125	25,981	12,737	3,332	403	1,030,927	919,614	850,673	73,238	13,829
Under 20 percent[2]	143	346,544	305,839	293,728	[4]12,502	12,597	543	-	67	153,026	165,991	159,923	5,168	4,933
20 under 30 percent	63	128,771	160,531	154,383	1,781	3,439	212	-	43	85,198	120,466	116,849	4,162	2,046
30 under 35 percent	24	58,042	41,742	38,479	[4]425	1,426	136	-	16	30,068	25,383	23,232	1,287	796
35 under 40 percent	29	83,009	104,925	101,209	1,156	1,468	244	-	20	58,706	53,197	50,318	3,067	962
40 under 45 percent	27	52,514	74,291	71,380	452	823	59	406	18	35,945	44,816	42,995	1,748	527
45 under 50 percent	37	95,088	79,526	77,073	4,430	1,435	418	53	24	66,453	58,139	56,299	5,201	1,160
50 under 55 percent	22	40,569	44,487	41,731	2,884	624	760	-	16	30,404	42,211	39,742	3,167	417
55 under 60 percent	20	55,581	80,357	76,913	1,631	825	447	-	13	44,313	63,221	60,198	2,810	678
60 under 65 percent	20	59,021	55,074	51,245	1,236	976	72	-	13	31,956	27,521	24,856	3,085	518
65 under 70 percent	27	52,726	35,157	31,815	3,494	587	211	278	21	39,302	32,483	29,404	3,931	421
70 percent or more	181	516,853	312,491	271,230	35,988	1,781	9,635	2,595	152	455,556	286,186	246,857	39,612	1,371
Total assets $25,000,000 or more, total	5	535,245	522,039	479,474	30,064	460	17,228	-	5	535,245	522,039	479,474	30,064	460
Under 20 percent[2]	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20 under 30 percent	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30 under 35 percent	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35 under 40 percent	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40 under 45 percent	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45 under 50 percent	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50 under 55 percent	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55 under 60 percent	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60 under 65 percent	1	52,415	75,431	74,509	7,144	200	1,233	-	1	52,415	75,431	74,509	7,144	200
65 under 70 percent	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70 percent or more	4	482,830	446,608	404,965	22,920	260	15,995	-	4	482,830	446,608	404,965	22,920	260

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 16.—PERCENT OF NET WORTH TO TOTAL ASSETS: NUMBER OF RETURNS, TOTAL ASSETS, RECEIPTS, NET INCOME OR DEFICIT, INTEREST PAID, AND DISTRIBUTIONS TO STOCKHOLDERS, BY INDUSTRIAL DIVISION, BY SIZE OF TOTAL ASSETS—Continued

Percent of net worth to total assets, by industrial division, by size of total assets	Returns with and without net income								Returns with net income					
							Distributions to stockholders							
	Number of returns	Total assets (Thousand dollars)	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Interest paid (Thousand dollars)	Cash and assets other than own stock (Thousand dollars)	Corporation's own stock (Thousand dollars)	Number of returns	Total assets (Thousand dollars)	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (Thousand dollars)	Interest paid (Thousand dollars)
MINING	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Total	13,731	17,943,960	12,257,972	11,615,577	862,437	164,042	897,900	46,803	6,695	12,657,316	9,607,161	9,159,206	1,351,156	91,521
Returns with assets greater than zero, total	13,160	17,943,960	12,143,242	11,552,683	866,883	162,437	894,862	46,152	6,572	12,657,310	9,588,890	9,141,543	1,349,585	91,367
Under 20 percent[2]	3,948	1,739,754	1,194,459	1,131,190	[4]96,463	46,576	5,044	102	1,418	536,347	567,789	538,556	33,347	12,057
20 under 30 percent	716	742,884	411,655	389,425	[4]103,879	20,650	3,198	-	418	227,665	280,148	263,877	17,219	6,007
30 under 35 percent	281	706,346	280,343	272,345	[4]75,319	9,581	9,751	-	172	335,131	183,586	180,731	28,868	7,615
35 under 40 percent	327	635,915	313,817	292,386	17,307	11,931	598	1,027	172	523,819	245,079	233,835	23,076	9,229
40 under 45 percent	509	692,711	502,691	475,320	23,575	16,519	5,176	8,991	361	590,427	455,111	434,890	28,016	14,119
45 under 50 percent	427	539,151	454,805	437,092	5,643	7,893	5,957	7,580	207	204,096	219,392	211,253	15,143	3,188
50 under 55 percent	535	335,270	414,717	402,778	5,919	5,006	2,194	3,409	272	196,581	309,063	301,400	12,136	2,576
55 under 60 percent	403	890,472	734,306	712,589	73,801	9,638	35,956	1,594	212	770,037	653,504	634,731	80,654	8,182
60 under 65 percent	340	1,088,245	564,927	537,224	50,866	12,373	24,626	9,028	227	918,185	494,622	471,665	58,158	9,421
65 under 70 percent	380	1,465,384	1,457,753	1,439,588	493,832	6,883	401,169	47	170	1,295,673	1,370,478	1,358,940	500,000	5,553
70 percent or more	5,221	9,106,463	5,809,276	5,458,434	471,622	21,387	401,193	14,374	2,922	7,059,328	4,810,097	4,511,644	552,968	13,420
No percent computed[3]	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)
Total assets under $100,000, total	6,411	223,204	362,422	345,010	[4]12,697	3,395	6,805	-	2,609	103,611	211,043	199,872	20,519	1,550
Under 20 percent[2]	2,303	73,319	158,095	149,506	[4]17,108	2,268	4	-	731	23,394	65,981	60,644	7,888	824
20 under 30 percent	259	11,814	11,515	10,861	305	221	147	-	161	7,417	13,305	12,763	1,009	143
30 under 35 percent	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)
35 under 40 percent	107	4,998	3,684	3,657	[4]416	20	-	-	179	8,058	23,637	23,289	1,210	194
40 under 45 percent	293	11,324	27,902	27,455	793	235	68	-	164	8,688	21,764	19,737	1,507	283
45 under 50 percent	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	122	5,845	9,752	9,633	406	67
50 under 55 percent	297	12,537	20,034	19,233	506	262	41	-	1,198	49,292	75,256	72,481	8,403	36
55 under 60 percent	118	4,946	6,196	6,120	[4]234	64	-	-	1,259	406,347	420,018	401,189	32,045	1,420
60 under 65 percent	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	729	2,870,578	2,326,871	2,196,298	221,138	24,582
65 under 70 percent	161	5,208	9,615	9,487	[4]327	76	113	-	64	233,086	197,398	180,810	15,131	6,161
70 percent or more	2,448	83,720	92,853	87,637	4,057	86	6,331	-	50	150,830	151,131	144,175	7,502	3,777
Total assets $100,000 under $1,000,000, total	5,403	1,733,583	1,883,658	1,807,094	[4]3,661	26,624	17,518	636	3,161	1,039,142	1,386,234	1,331,377	80,394	14,285
Under 20 percent[2]	1,456	454,535	492,755	477,003	[4]37,961	12,391	1,073	3	622	216,411	294,160	286,976	9,966	5,004
20 under 30 percent	366	108,969	185,150	175,426	7,129	2,848	2,026	-	249	70,638	121,488	112,679	9,040	2,097
30 under 35 percent	143	44,467	57,390	56,295	742	1,122	209	-	112	30,745	42,881	42,413	2,196	726
35 under 40 percent	184	62,110	109,138	107,445	3,156	1,260	69	-	116	39,144	82,752	81,941	4,852	601
40 under 45 percent	173	67,693	96,327	89,738	3,326	1,669	391	-	151	63,381	88,580	82,047	4,029	1,578
45 under 50 percent	218	74,298	110,582	105,652	3,181	1,091	827	-	134	42,794	76,094	72,522	4,305	726
50 under 55 percent	192	61,261	79,563	78,032	925	572	1,117	-	131	41,874	71,048	69,762	2,686	366
55 under 60 percent	235	85,607	79,622	76,853	2,402	1,179	321	-	155	56,487	57,889	55,810	4,975	824
60 under 65 percent	202	74,590	111,281	106,468	418	847	1,080	-	151	51,410	99,229	94,906	4,169	458
65 under 70 percent	166	45,199	37,056	34,975	[4]91	704	642	-	81	19,911	32,095	31,132	2,131	485
70 percent or more	2,068	654,854	524,794	499,207	13,112	2,941	9,763	633	1,259	406,347	420,018	401,189	32,045	1,420
Total assets $1,000,000 under $25,000,000, total	1,250	4,725,014	3,301,664	3,111,290	102,092	46,571	109,930	13,007	729	2,870,578	2,326,871	2,196,298	221,138	24,582
Under 20 percent[2]	179	599,328	382,106	355,570	[4]34,686	15,879	3,397	99	64	233,086	197,398	180,810	15,131	6,161
20 under 30 percent	90	253,120	214,990	203,138	[4]986	6,165	1,025	-	50	150,830	151,131	144,175	7,502	3,777
30 under 35 percent	28	113,854	74,589	70,992	[4]221	2,193	494	-	17	60,962	54,687	52,621	3,084	1,213
35 under 40 percent	31	106,918	81,338	74,293	2,647	2,042	86	524	19	71,325	64,301	58,756	4,425	1,241
40 under 45 percent	37	139,631	95,949	90,282	4,622	2,353	1,239	1,037	26	97,649	70,072	65,794	6,504	1,725
45 under 50 percent	47	181,425	139,608	132,933	2,594	2,547	1,376	435	25	97,618	78,261	76,104	6,177	1,571
50 under 55 percent	44	139,297	122,127	116,868	[4]223	2,003	919	106	22	62,647	76,676	74,012	3,475	837
55 under 60 percent	44	207,563	169,147	162,634	6,628	2,845	4,969	861	29	119,711	114,105	109,779	10,636	1,767
60 under 65 percent	46	128,924	104,421	96,483	3,048	1,857	3,072	54	27	55,430	72,244	66,356	6,244	860
65 under 70 percent	48	267,694	185,175	174,992	2,279	2,238	2,072	47	27	126,047	107,834	103,121	5,794	1,177
70 percent or more	655	2,585,935	1,727,752	1,628,824	116,390	6,449	91,281	9,844	423	1,795,273	1,340,162	1,264,770	152,166	4,253
Total assets $25,000,000 or more, total	96	11,262,159	6,595,498	6,289,289	781,149	85,847	760,609	32,509	73	8,643,979	5,664,742	5,413,996	1,027,534	50,950
Under 20 percent[2]	8	612,572	161,503	149,111	[4]6,708	10,038	570	-	1	63,456	10,250	10,126	362	68
20 under 30 percent	1	368,981	-	-	[4]110,327	11,416	-	-	-	-	-	-	-	-
30 under 35 percent	3	544,170	139,066	135,837	[4]75,999	6,216	9,048	-	1	242,204	80,242	79,957	23,256	5,666
35 under 40 percent	5	461,889	119,657	106,991	11,920	8,609	443	503	4	412,454	96,699	91,834	13,703	7,384
40 under 45 percent	6	474,063	282,513	267,845	14,834	12,262	3,478	7,954	5	421,339	272,822	263,760	16,273	10,622
45 under 50 percent	3	276,203	185,801	180,968	257	4,143	3,653	7,145	2	62,042	58,158	56,981	4,265	841
50 under 55 percent	2	122,175	192,993	188,645	4,711	2,169	117	3,303	1	85,014	146,454	143,535	4,864	1,140
55 under 60 percent	6	592,356	479,341	466,982	65,005	5,550	30,666	733	6	592,356	479,341	466,982	65,005	5,550
60 under 65 percent	7	880,513	344,840	330,010	47,422	9,668	20,474	8,974	6	809,415	320,208	307,483	47,481	8,103
65 under 70 percent	5	1,147,283	1,225,907	1,220,134	491,971	3,865	398,342	-	5	1,147,283	1,225,907	1,220,134	491,971	3,865
70 percent or more	50	5,781,954	3,463,877	3,242,766	338,063	11,911	293,818	3,897	42	4,808,416	2,974,661	2,773,204	360,354	7,711

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 16.—PERCENT OF NET WORTH TO TOTAL ASSETS: NUMBER OF RETURNS, TOTAL ASSETS, RECEIPTS, NET INCOME OR DEFICIT, INTEREST PAID, AND DISTRIBUTIONS TO STOCKHOLDERS, BY INDUSTRIAL DIVISION, BY SIZE OF TOTAL ASSETS—Continued

Percent of net worth to total assets, by industrial division, by size of total assets	Returns with and without net income								Returns with net income					
	Number of returns	Total assets (Thousand dollars)	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Interest paid (Thousand dollars)	Distributions to stockholders: Cash and assets other than own stock (Thousand dollars)	Distributions to stockholders: Corporation's own stock (Thousand dollars)	Number of returns	Total assets (Thousand dollars)	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (Thousand dollars)	Interest paid (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
CONSTRUCTION														
Total	83,791	17,745,002	37,412,745	36,742,702	509,159	188,510	139,969	26,717	46,654	12,829,543	28,068,802	27,552,274	978,404	114,780
Returns with assets greater than zero, total	81,351	17,745,002	37,232,973	36,566,255	514,821	187,486	113,128	26,639	46,132	12,829,543	27,976,915	27,461,873	972,893	114,328
Under 20 percent[2]	30,733	6,651,213	11,739,261	11,573,588	[4]145,379	92,007	6,785	2,921	12,172	3,873,208	6,950,115	6,853,276	144,037	42,875
20 under 30 percent	8,209	2,010,186	4,854,876	4,791,661	52,908	22,734	5,024	2,470	5,680	1,457,909	3,704,451	3,658,036	90,135	15,752
30 under 35 percent	4,561	997,100	2,393,953	2,354,656	31,666	13,327	5,267	979	2,946	678,341	1,751,520	1,728,864	59,282	7,599
35 under 40 percent	3,132	762,703	1,997,353	1,965,115	36,154	8,840	2,109	2,349	2,209	602,345	1,595,430	1,570,626	47,657	6,728
40 under 45 percent	3,997	766,781	1,921,325	1,889,583	37,343	7,968	3,068	4,121	2,719	596,669	1,546,274	1,521,171	52,709	5,597
45 under 50 percent	2,940	1,092,869	2,692,108	2,629,078	76,686	10,559	10,788	2,276	2,308	982,365	2,455,179	2,396,935	88,501	8,724
50 under 55 percent	3,633	656,263	1,846,818	1,825,711	48,504	5,311	4,206	972	2,469	544,475	1,597,705	1,580,020	56,040	4,271
55 under 60 percent	2,663	820,739	1,717,607	1,669,034	54,070	6,863	8,995	4,184	2,070	674,355	1,368,743	1,325,501	65,202	5,865
60 under 65 percent	2,778	842,003	1,769,588	1,732,727	52,875	8,271	5,902	1,246	2,010	783,814	1,635,728	1,600,881	57,764	7,666
65 under 70 percent	2,391	552,470	1,291,904	1,239,365	64,388	2,979	8,423	-	1,603	492,712	1,154,169	1,104,178	70,046	2,227
70 percent or more	15,345	2,580,228	4,957,917	4,845,710	206,859	8,389	47,231	5,121	9,664	2,140,088	4,198,668	4,103,617	241,149	6,970
No percent computed[3]	969	12,447	50,263	50,027	[4]1,253	238	5,330	-	282	3,262	18,933	18,768	371	54
Total assets under $100,000, total	52,725	1,823,407	6,155,882	6,099,427	[4]1,853	24,402	15,433	104	25,489	1,036,032	3,729,420	3,692,629	132,692	10,966
Under 20 percent[2]	20,582	685,410	2,338,981	2,317,132	[4]68,645	14,289	651	103	6,690	264,176	1,015,401	1,004,347	24,435	4,690
20 under 30 percent	4,893	199,303	698,079	692,776	[4]4,940	3,157	246	-	3,026	130,439	498,397	495,397	13,098	1,741
30 under 35 percent	2,601	89,516	338,726	334,834	[4]435	957	584	-	1,501	53,859	227,436	223,918	5,524	654
35 under 40 percent	1,444	61,512	236,458	234,859	1,807	855	268	-	835	37,744	136,239	135,054	4,659	453
40 under 45 percent	2,511	97,961	347,310	341,748	6,857	936	508	1	1,544	64,259	229,758	224,935	9,837	536
45 under 50 percent	1,586	74,115	260,720	258,879	6,216	667	841	-	1,193	60,687	205,494	203,863	7,640	529
50 under 55 percent	2,232	67,146	242,336	241,397	5,173	516	328	-	1,284	47,052	187,971	187,390	7,310	340
55 under 60 percent	1,490	62,427	189,288	187,960	4,816	533	79	-	1,074	48,747	142,880	141,804	6,445	500
60 under 65 percent	1,795	69,249	234,675	232,374	5,996	537	637	-	1,096	47,392	179,306	177,815	7,597	303
65 under 70 percent	1,596	59,267	205,357	203,588	3,678	522	342	-	888	37,909	137,276	136,351	6,494	147
70 percent or more	11,046	350,336	1,024,173	1,014,318	28,289	1,253	5,619	-	6,076	240,506	750,329	742,987	39,282	1,019
Total assets $100,000 under $1,000,000, total	26,134	7,325,823	17,334,463	17,117,230	226,719	87,008	29,847	5,956	18,811	5,320,732	13,391,773	13,234,183	421,696	55,453
Under 20 percent[2]	9,059	2,602,869	5,266,261	5,199,811	[4]57,404	45,891	3,014	372	4,772	1,444,395	3,128,235	3,089,520	69,792	22,629
20 under 30 percent	3,041	911,962	2,348,929	2,324,002	31,704	10,641	2,709	368	2,452	743,726	1,952,499	1,932,123	46,101	8,827
30 under 35 percent	1,820	510,257	1,322,663	1,304,645	22,637	6,140	1,816	979	1,344	366,693	1,016,092	1,006,349	32,479	4,680
35 under 40 percent	1,583	407,910	1,170,790	1,158,000	22,494	5,147	879	891	1,291	334,321	944,930	935,825	28,033	3,960
40 under 45 percent	1,379	377,209	1,035,190	1,022,540	21,223	4,332	1,026	-	1,091	312,989	897,536	888,039	27,284	3,543
45 under 50 percent	1,229	356,631	1,079,205	1,069,660	22,736	3,807	1,798	969	1,005	289,891	952,156	944,230	27,543	2,549
50 under 55 percent	1,285	330,475	894,560	884,843	21,117	2,831	2,573	242	1,087	277,872	794,088	785,556	24,097	2,341
55 under 60 percent	1,082	306,777	810,029	796,440	22,034	1,996	612	552	927	260,982	701,881	689,520	26,746	1,751
60 under 65 percent	897	236,369	655,299	647,656	19,900	1,676	1,169	13	835	218,856	613,332	606,044	21,780	1,472
65 under 70 percent	723	192,312	467,247	461,925	19,549	1,210	2,990	-	651	173,554	444,736	440,002	20,890	992
70 percent or more	4,017	1,088,914	2,273,806	2,237,243	81,437	3,279	11,261	1,570	3,356	897,453	1,946,288	1,916,975	96,951	2,709
Total assets $1,000,000 under $25,000,000, total	2,455	6,558,632	11,527,332	11,273,450	191,971	57,428	29,844	16,091	1,802	4,728,364	9,015,233	8,824,426	311,066	33,090
Under 20 percent[2]	1,082	2,982,298	3,830,464	3,757,546	[4]22,172	29,780	2,641	2,446	703	1,880,281	2,592,140	2,547,125	44,871	15,187
20 under 30 percent	270	675,855	1,468,396	1,447,091	15,132	6,635	1,397	1,102	199	475,869	1,050,119	1,034,705	26,975	4,112
30 under 35 percent	138	315,617	670,861	655,282	8,924	5,336	437	-	100	224,966	501,198	492,230	17,931	2,207
35 under 40 percent	104	249,668	581,748	568,463	11,144	2,136	636	1,458	82	186,667	505,904	495,954	14,256	1,613
40 under 45 percent	107	291,611	538,825	525,295	9,263	2,700	1,534	4,120	84	219,421	418,980	408,197	15,588	1,518
45 under 50 percent	119	289,420	738,572	720,684	18,668	2,409	1,371	1,303	104	259,084	683,918	668,987	24,252	1,970
50 under 55 percent	116	258,642	709,922	699,471	22,214	1,964	1,305	730	98	219,551	615,646	607,074	24,633	1,590
55 under 60 percent	88	255,677	514,354	500,915	17,824	1,682	1,259	1,294	67	201,135	414,692	403,647	20,894	1,048
60 under 65 percent	83	239,827	629,073	614,299	22,067	1,556	2,911	1,233	76	221,008	592,549	578,624	23,475	1,389
65 under 70 percent	71	226,523	514,188	499,040	21,935	1,242	2,142	-	63	206,881	467,045	453,013	23,436	1,083
70 percent or more	276	772,350	1,330,929	1,285,364	66,972	1,988	14,211	2,405	226	633,501	1,173,042	1,134,870	74,755	1,373
Total assets $25,000,000 or more, total	37	2,037,140	2,215,296	2,076,148	97,984	18,648	38,004	4,488	30	1,744,415	1,840,489	1,710,635	107,439	14,819
Under 20 percent[2]	10	380,636	303,555	299,099	2,842	2,047	479	-	7	284,356	214,339	212,284	4,939	369
20 under 30 percent	5	223,066	339,472	327,792	1,132	2,301	672	1,000	3	107,875	203,436	195,811	3,961	1,072
30 under 35 percent	2	81,710	61,703	59,895	540	894	2,430	-	1	32,823	6,794	6,367	3,348	58
35 under 40 percent	1	43,613	8,357	3,793	709	702	326	-	1	43,613	8,357	3,793	709	702
40 under 45 percent	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45 under 50 percent	6	372,703	613,611	579,855	29,066	3,676	6,778	4	6	372,703	613,611	579,855	29,066	3,676
50 under 55 percent	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55 under 60 percent	3	195,858	203,936	183,719	9,396	2,652	7,045	2,338	2	163,491	109,290	90,530	11,117	2,566
60 under 65 percent	3	296,558	250,541	238,398	4,912	4,502	1,185	-	3	296,558	250,541	238,398	4,912	4,502
65 under 70 percent	1	74,368	105,112	74,812	19,226	5	2,949	-	1	74,368	105,112	74,812	19,226	5
70 percent or more	6	368,628	329,009	308,785	30,161	1,869	16,140	1,146	6	368,628	329,009	308,785	30,161	1,869

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 16.—PERCENT OF NET WORTH TO TOTAL ASSETS: NUMBER OF RETURNS, TOTAL ASSETS, RECEIPTS, NET INCOME OR DEFICIT, INTEREST PAID, AND DISTRIBUTIONS TO STOCKHOLDERS, BY INDUSTRIAL DIVISION, BY SIZE OF TOTAL ASSETS—Continued

Percent of net worth to total assets, by industrial division, by size of total assets	Returns with and without net income								Returns with net income					
	Number of returns	Total assets (Thousand dollars)	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Interest paid (Thousand dollars)	Distributions to stockholders: Cash and assets other than own stock (Thousand dollars)	Distributions to stockholders: Corporation's own stock (Thousand dollars)	Number of returns	Total assets (Thousand dollars)	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (Thousand dollars)	Interest paid (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
MANUFACTURING														
Total	173,558	275,963,520	377,580,234	369,911,448	22,493,578	2,257,892	8,409,428	1,133,321	110,494	248,158,015	336,831,731	329,783,972	24,549,132	1,809,593
Returns with assets greater than zero, total	169,072	275,963,520	374,271,500	366,656,151	22,368,489	2,232,957	8,364,918	1,125,176	108,941	248,158,015	334,417,800	327,404,367	24,356,945	1,795,043
Under 20 percent[2]	38,534	11,334,545	22,294,180	22,045,285	[4]597,061	273,228	41,428	1,401	14,013	4,875,176	11,469,851	11,357,632	303,052	95,496
20 under 30 percent	12,761	8,322,373	14,614,309	14,426,737	282,552	154,936	55,340	15,390	8,545	6,627,083	11,970,709	11,831,188	415,682	114,892
30 under 35 percent	7,846	5,980,077	10,519,311	10,414,163	250,256	80,463	50,685	2,647	5,249	5,110,288	9,127,695	9,042,235	310,445	62,675
35 under 40 percent	7,349	7,938,617	12,625,732	12,461,420	252,249	140,998	72,813	51,586	5,407	5,813,620	10,202,977	10,073,036	335,027	99,172
40 under 45 percent	8,396	7,795,467	12,295,561	12,147,789	376,587	115,902	102,778	10,976	5,994	6,283,628	10,566,505	10,441,034	461,781	92,838
45 under 50 percent	7,488	9,703,239	17,356,574	17,150,106	538,525	146,743	126,923	27,312	5,830	8,731,969	15,744,216	15,566,859	606,487	131,829
50 under 55 percent	8,885	11,682,081	19,295,263	19,003,657	707,731	149,648	157,451	12,739	6,367	9,680,123	15,848,903	15,607,416	799,639	120,961
55 under 60 percent	8,227	26,824,801	37,428,085	36,883,944	2,347,037	273,622	823,009	104,040	6,228	25,208,502	35,299,508	34,781,505	2,445,720	250,857
60 under 65 percent	9,021	29,575,402	40,050,427	39,473,019	2,106,409	281,056	694,345	96,490	6,998	27,228,802	37,121,557	36,593,567	2,180,928	254,556
65 under 70 percent	8,137	27,518,678	34,297,215	33,777,271	2,059,414	206,039	867,146	64,365	6,234	25,484,378	31,657,092	31,174,500	2,131,960	189,459
70 percent or more	51,537	129,283,040	153,481,518	148,859,611	14,045,355	410,237	5,372,091	738,230	37,732	123,113,632	145,401,850	140,928,552	14,366,131	382,307
No percent computed[3]	891	5,200	13,325	13,149	[4]565	85	909	-	344	814	6,937	6,843	93	1
Total assets under $100,000, total	82,703	3,153,475	8,818,762	8,723,989	[4]40,604	39,838	36,937	2,974	43,167	1,904,185	5,772,499	5,708,502	245,347	18,593
Under 20 percent[2]	26,061	878,445	2,708,083	2,679,320	[4]156,534	21,750	2,194	351	8,145	317,218	1,127,060	1,111,152	35,241	6,695
20 under 30 percent	6,046	248,999	689,264	678,741	4,314	3,699	1,060	-	3,610	161,098	483,708	476,252	14,852	2,354
30 under 35 percent	3,863	166,376	485,961	479,781	4,255	2,210	315	-	2,304	110,913	358,791	354,816	10,791	1,575
35 under 40 percent	2,833	121,136	387,928	386,058	7,064	1,638	1,161	-	1,910	88,035	300,403	299,110	12,258	974
40 under 45 percent	3,708	152,412	430,180	426,920	949	2,132	492	-	2,364	98,984	301,445	300,214	10,718	1,323
45 under 50 percent	2,592	132,154	402,923	401,237	7,809	1,496	1,301	413	1,828	96,727	311,698	310,768	11,099	1,085
50 under 55 percent	3,944	149,819	435,601	430,944	10,065	1,299	899	-	2,502	112,597	356,617	352,432	15,620	989
55 under 60 percent	3,152	143,477	420,188	416,993	5,636	1,231	878	-	2,078	104,192	322,872	320,338	11,361	918
60 under 65 percent	3,511	150,650	481,188	478,690	8,372	1,155	774	41	2,373	111,402	403,403	401,368	14,583	731
65 under 70 percent	3,184	123,090	346,348	342,608	7,055	818	1,848	165	1,991	92,066	264,044	261,348	13,031	644
70 percent or more	22,928	882,986	2,020,399	1,992,164	60,976	2,383	25,106	2,004	13,718	610,139	1,535,521	1,513,861	95,700	1,304
Total assets $100,000 under $1,000,000, total	70,083	22,514,594	53,171,979	52,608,581	1,162,601	260,570	227,165	73,417	52,451	17,287,159	43,096,333	42,659,808	1,799,204	170,206
Under 20 percent[2]	11,151	3,302,391	8,426,398	8,337,563	[4]209,667	79,180	16,027	99	5,179	1,610,340	4,856,496	4,810,746	109,937	32,730
20 under 30 percent	5,783	1,827,910	5,055,090	5,000,982	52,744	36,308	4,663	1,441	4,229	1,327,564	4,011,721	3,973,586	100,148	24,924
30 under 35 percent	3,442	1,034,479	2,944,449	2,923,989	43,108	18,578	6,139	98	2,540	773,111	2,396,069	2,379,372	65,604	12,690
35 under 40 percent	3,901	1,267,909	3,290,416	3,264,910	77,410	20,886	3,511	1,625	3,020	994,168	2,737,874	2,719,170	104,483	15,024
40 under 45 percent	3,976	1,251,484	3,271,163	3,247,762	75,706	17,521	3,959	2,906	3,099	996,696	2,769,139	2,751,344	94,774	13,208
45 under 50 percent	4,104	1,332,637	3,358,163	3,319,371	93,070	17,671	6,364	7,016	3,373	1,087,821	2,873,664	2,840,840	116,958	14,347
50 under 55 percent	4,063	1,346,607	3,292,578	3,263,888	103,100	15,018	5,396	789	3,163	1,082,052	2,816,909	2,793,964	124,149	11,965
55 under 60 percent	4,029	1,328,091	3,244,208	3,206,259	110,370	13,704	10,886	4,965	3,283	1,122,455	2,831,939	2,797,637	128,989	11,098
60 under 65 percent	4,368	1,467,097	3,340,139	3,307,694	123,182	12,162	8,699	11,144	3,645	1,237,977	2,926,056	2,898,538	147,175	9,863
65 under 70 percent	3,775	1,330,616	3,338,606	3,303,357	138,368	8,596	16,565	2,665	3,222	1,155,988	3,006,526	2,975,083	152,278	7,304
70 percent or more	21,481	7,024,104	13,608,143	13,430,190	555,210	20,888	144,956	40,669	17,698	5,898,987	11,869,940	11,719,528	654,709	17,053
Total assets $1,000,000 under $25,000,000, total	15,197	55,063,189	91,618,483	90,304,630	4,340,922	497,351	854,520	220,050	12,360	45,556,207	77,748,574	76,661,782	5,057,384	351,013
Under 20 percent[2]	1,293	3,579,488	6,425,722	6,349,560	[4]133,644	89,789	3,595	751	677	1,738,873	3,603,138	3,564,686	89,180	37,376
20 under 30 percent	895	2,471,428	4,648,071	4,595,155	68,097	52,168	8,605	2,973	676	1,815,134	3,562,213	3,524,551	125,787	38,071
30 under 35 percent	521	1,521,682	3,017,370	2,975,417	66,247	28,539	4,837	2,071	389	1,136,779	2,413,852	2,383,230	95,390	19,226
35 under 40 percent	593	1,721,992	3,306,717	3,271,044	84,689	29,798	6,383	6,257	462	1,291,902	2,606,939	2,579,912	118,224	21,554
40 under 45 percent	684	2,134,738	3,919,426	3,874,771	96,480	34,785	8,644	4,685	511	1,573,405	3,145,110	3,109,530	136,826	24,879
45 under 50 percent	752	2,552,682	4,669,281	4,603,642	132,516	39,851	22,085	8,463	592	1,985,935	3,795,625	3,750,582	168,132	30,185
50 under 55 percent	813	2,798,755	5,314,680	5,242,768	177,679	37,123	24,190	9,201	652	2,222,388	4,434,554	4,378,228	217,988	29,551
55 under 60 percent	927	3,609,633	6,452,163	6,368,760	246,809	40,759	36,334	19,311	761	2,952,505	5,536,440	5,465,326	292,907	32,084
60 under 65 percent	1,014	3,777,247	6,637,747	6,550,653	331,620	36,813	52,094	19,931	867	3,269,756	5,885,072	5,810,588	356,789	29,888
65 under 70 percent	1,050	4,247,084	7,380,835	7,284,044	392,986	33,873	61,520	13,117	907	3,708,602	6,576,480	6,489,322	422,691	28,189
70 percent or more	6,655	26,648,460	39,846,471	39,188,816	2,877,443	73,853	626,233	133,290	5,866	23,860,928	36,189,151	35,605,827	3,033,470	60,010
Total assets $25,000,000 or more, total	1,089	195,232,262	220,662,276	215,018,951	16,905,570	1,435,198	7,246,296	828,735	963	183,410,464	207,800,394	202,374,275	17,255,010	1,255,231
Under 20 percent[2]	29	3,574,221	4,733,977	4,678,842	[4]97,216	82,509	19,612	200	12	1,208,745	1,883,157	1,871,048	68,694	18,695
20 under 30 percent	37	3,774,036	4,221,884	4,151,859	157,397	62,761	41,012	10,976	30	3,323,287	3,913,067	3,856,799	174,895	49,543
30 under 35 percent	20	3,257,540	4,071,531	4,034,976	136,646	31,136	39,394	478	16	3,089,485	3,958,983	3,924,817	138,660	29,184
35 under 40 percent	22	4,827,580	5,640,671	5,539,408	83,086	88,676	61,758	43,704	15	3,439,515	4,557,761	4,474,844	100,062	61,620
40 under 45 percent	28	4,256,833	4,674,792	4,598,336	203,452	61,464	89,683	3,385	20	3,614,543	4,350,811	4,279,946	219,463	53,428
45 under 50 percent	40	5,685,766	8,926,207	8,825,856	305,130	87,725	97,173	11,420	37	5,561,486	8,763,229	8,664,669	310,298	86,212
50 under 55 percent	65	7,386,900	10,252,404	10,066,057	416,887	96,208	126,966	2,749	50	6,263,086	8,240,823	8,082,792	441,882	78,456
55 under 60 percent	119	21,743,600	27,311,526	26,891,932	1,984,222	217,928	774,911	79,764	106	21,029,350	26,608,257	26,198,204	2,012,463	206,757
60 under 65 percent	128	24,180,408	29,591,353	29,135,982	1,643,235	230,926	632,778	65,374	113	22,609,667	27,907,026	27,483,073	1,662,381	214,074
65 under 70 percent	128	21,817,888	23,231,426	22,847,262	1,521,005	162,752	787,213	48,418	114	20,527,722	21,810,042	21,448,747	1,543,960	153,322
70 percent or more	473	94,727,490	98,006,505	94,248,441	10,551,726	313,113	4,575,796	562,267	450	92,743,578	95,807,238	92,089,336	10,582,252	303,940

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 16.—PERCENT OF NET WORTH TO TOTAL ASSETS: NUMBER OF RETURNS, TOTAL ASSETS, RECEIPTS, NET INCOME OR DEFICIT, INTEREST PAID, AND DISTRIBUTIONS TO STOCKHOLDERS, BY INDUSTRIAL DIVISION, BY SIZE OF TOTAL ASSETS—Continued

Percent of net worth to total assets, by industrial division, by size of total assets	Returns with and without net income								Returns with net income					
	Number of returns	Total assets (Thousand dollars)	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Interest paid (Thousand dollars)	Distributions to stockholders: Cash and assets other than own stock (Thousand dollars)	Distributions to stockholders: Corporation's own stock (Thousand dollars)	Number of returns	Total assets (Thousand dollars)	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (Thousand dollars)	Interest paid (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES														
Total	49,048	155,534,789	68,153,902	66,322,225	7,486,686	2,463,177	3,440,456	230,246	30,166	130,894,499	57,885,477	56,422,034	8,022,298	2,048,968
Returns with assets greater than zero, total	47,659	155,534,789	67,832,572	66,012,877	7,484,686	2,455,472	3,424,510	230,246	29,675	130,894,499	57,697,542	56,239,658	8,007,808	2,044,317
Under 20 percent[2]	14,068	10,506,121	5,036,480	4,931,729	[4]134,282	214,933	17,347	1,584	5,917	3,232,715	2,657,187	2,603,662	105,166	88,003
20 under 30 percent	3,471	7,079,987	5,080,105	4,881,566	138,750	176,939	107,366	12,314	2,403	5,131,687	3,456,197	3,279,676	201,214	135,496
30 under 35 percent	2,646	7,829,722	4,034,948	3,965,632	227,723	186,864	150,034	2,365	1,722	5,814,320	3,204,478	3,159,460	242,797	138,166
35 under 40 percent	1,662	15,891,999	5,819,798	5,696,741	620,335	319,022	337,236	42,870	1,295	15,019,895	5,388,368	5,281,550	651,017	302,547
40 under 45 percent	1,940	28,182,191	9,256,037	9,141,530	1,460,186	484,426	726,835	86,154	1,446	27,225,577	8,866,094	8,760,535	1,493,196	466,441
45 under 50 percent	1,838	17,099,090	5,802,092	5,670,353	825,055	275,975	421,838	41,679	1,443	14,921,175	5,079,864	5,001,858	881,647	244,641
50 under 55 percent	2,688	11,007,631	4,927,170	4,793,340	400,152	177,713	169,293	16,725	1,848	7,421,512	3,766,268	3,694,295	430,114	122,008
55 under 60 percent	1,741	8,760,873	4,421,156	4,262,764	439,611	105,323	200,268	3,928	1,204	7,240,992	3,729,325	3,596,808	447,159	83,814
60 under 65 percent	1,749	34,107,711	15,065,632	14,722,084	2,649,906	424,947	952,759	1,022	1,325	30,749,599	13,773,199	13,504,524	2,662,034	377,745
65 under 70 percent	1,818	4,759,356	2,284,395	2,181,063	160,198	43,279	64,832	1,951	1,462	4,722,047	2,242,195	2,140,231	162,273	42,943
70 percent or more	13,513	10,307,746	6,095,676	5,757,170	697,360	45,967	276,702	19,654	9,387	9,413,677	5,529,740	5,212,453	731,088	42,492
No percent computed[3]	525	2,362	9,083	8,905	[4]308	84	-	-	223	1,303	4,627	4,606	103	21
Total assets under $100,000, total	31,300	1,031,918	2,172,061	2,129,892	15,979	15,969	12,913	4	17,240	611,579	1,351,395	1,322,340	79,449	7,611
Under 20 percent[2]	10,050	307,450	723,402	710,013	[4]31,240	8,511	1,281	-	3,730	114,775	316,686	308,653	11,360	2,682
20 under 30 percent	2,021	68,675	136,408	133,808	1,870	1,443	270	-	1,225	44,790	88,546	86,452	3,886	890
30 under 35 percent	1,719	51,712	130,811	129,192	1,720	631	35	-	1,060	31,468	93,643	92,161	4,214	392
35 under 40 percent	880	36,128	75,865	75,510	1,275	684	1,060	-	630	24,288	46,350	46,024	2,642	482
40 under 45 percent	1,015	40,435	106,395	105,115	2,557	756	1,169	-	656	29,106	78,798	77,910	3,440	541
45 under 50 percent	1,014	40,254	80,150	77,574	2,696	833	1,070	-	745	29,581	60,986	58,959	3,659	569
50 under 55 percent	1,645	59,520	159,709	156,154	3,014	943	782	-	987	38,339	113,131	110,860	5,235	692
55 under 60 percent	1,119	49,964	123,174	121,924	4,686	661	434	-	694	32,072	92,049	91,115	5,384	393
60 under 65 percent	1,099	38,784	65,646	63,150	3,187	274	230	-	753	23,980	41,412	39,379	4,353	142
65 under 70 percent	1,057	31,586	73,533	72,900	4,259	201	988	-	766	24,914	60,589	60,013	4,686	186
70 percent or more	9,156	305,048	487,885	475,647	22,263	948	5,594	4	5,771	216,963	354,578	346,208	30,487	621
Total assets $100,000 under $1,000,000, total	13,488	3,944,190	5,424,379	5,290,641	222,205	60,738	77,165	18,625	10,098	3,008,832	4,388,669	4,280,470	288,492	42,553
Under 20 percent[2]	3,381	982,810	1,263,969	1,244,951	[4]14,355	25,726	3,781	-	1,804	518,534	743,478	731,585	26,675	13,307
20 under 30 percent	1,175	351,384	574,821	565,090	17,637	8,391	2,905	691	955	303,930	497,293	488,775	19,869	7,400
30 under 35 percent	752	230,925	370,762	367,602	11,947	4,732	649	659	527	178,844	303,978	301,312	14,248	3,606
35 under 40 percent	555	154,897	198,794	195,591	7,286	3,229	292	436	465	131,565	181,544	178,806	8,482	2,602
40 under 45 percent	690	190,439	269,078	255,605	9,972	3,931	1,729	2,478	568	158,636	228,367	218,367	11,900	3,260
45 under 50 percent	639	204,871	349,551	346,291	11,131	3,362	297	-	529	165,210	270,735	268,149	13,465	2,421
50 under 55 percent	863	268,912	367,166	362,676	21,573	3,377	2,731	2,598	708	244,259	338,567	334,222	23,276	3,006
55 under 60 percent	491	142,403	192,931	189,883	8,188	1,673	681	3,013	392	122,961	174,046	171,507	9,379	1,502
60 under 65 percent	547	136,373	232,067	228,730	12,613	1,318	2,636	455	485	121,788	220,884	217,718	13,342	1,167
65 under 70 percent	655	225,603	353,529	347,548	26,689	1,584	2,077	921	599	212,333	340,476	335,555	27,704	1,419
70 percent or more	3,740	1,055,573	1,251,711	1,186,674	109,524	3,415	59,387	7,374	3,066	850,772	1,089,301	1,034,474	120,152	2,863
Total assets $1,000,000 under $25,000,000, total	2,486	9,826,499	9,160,086	8,924,003	560,853	171,284	131,876	21,401	2,012	8,050,778	7,795,674	7,597,112	631,683	130,042
Under 20 percent[2]	604	2,279,221	1,621,790	1,580,638	5,758	66,155	6,376	1,559	371	1,366,677	956,576	929,824	51,696	38,149
20 under 30 percent	255	1,081,466	1,189,293	1,165,770	47,041	25,293	6,444	452	207	906,935	988,757	968,954	51,221	21,000
30 under 35 percent	146	608,739	874,324	863,981	22,218	12,951	4,483	334	112	473,061	762,815	754,628	27,171	10,169
35 under 40 percent	167	841,164	798,213	784,622	45,990	17,605	12,717	1,631	144	760,038	696,604	684,637	48,016	16,036
40 under 45 percent	154	816,780	766,502	755,866	59,230	14,671	13,855	2,707	144	793,077	743,045	732,580	59,660	14,192
45 under 50 percent	131	635,922	572,112	562,830	49,219	10,502	11,083	1,266	120	584,874	540,846	532,226	50,716	9,691
50 under 55 percent	153	564,309	624,885	607,546	37,018	8,849	8,447	631	131	488,938	576,374	561,307	39,252	7,584
55 under 60 percent	111	373,589	565,841	557,414	35,293	5,013	8,421	864	102	341,732	540,441	532,712	36,304	4,467
60 under 65 percent	91	314,786	325,121	310,787	29,005	2,923	8,088	567	77	265,547	278,792	270,650	30,191	2,358
65 under 70 percent	95	240,210	261,674	256,209	24,665	1,713	3,777	1,030	86	222,843	245,471	240,257	25,298	1,557
70 percent or more	579	2,070,313	1,560,331	1,478,340	205,416	5,609	48,185	10,360	518	1,847,056	1,465,953	1,389,337	212,158	4,839
Total assets $25,000,000 or more, total	385	140,732,182	51,076,046	49,668,341	6,685,649	2,207,481	3,202,556	190,216	325	119,223,310	44,161,804	43,039,736	7,008,184	1,864,111
Under 20 percent[2]	33	6,936,640	1,427,319	1,396,127	[4]94,445	114,541	5,909	25	12	1,232,729	640,447	633,600	15,435	33,865
20 under 30 percent	20	5,578,462	3,179,583	3,016,898	72,202	141,812	97,747	11,171	16	3,876,032	1,881,601	1,735,495	126,238	106,206
30 under 35 percent	29	6,938,346	2,659,051	2,604,857	191,838	168,550	144,867	1,372	23	5,130,947	2,044,042	2,011,359	197,164	123,999
35 under 40 percent	60	14,859,810	4,746,926	4,641,018	565,784	297,504	323,167	40,803	56	14,104,004	4,463,870	4,372,083	591,877	283,427
40 under 45 percent	81	27,134,537	8,114,062	8,024,944	1,388,427	465,068	710,082	80,969	78	26,244,758	7,815,884	7,731,678	1,418,196	448,448
45 under 50 percent	54	16,218,043	4,800,279	4,683,658	762,009	261,278	409,388	40,413	49	14,141,510	4,207,297	4,142,524	813,807	231,960
50 under 55 percent	27	10,114,890	3,775,410	3,666,964	338,547	164,544	157,333	13,496	22	6,649,976	2,738,196	2,687,906	362,351	110,726
55 under 60 percent	20	8,194,917	3,539,210	3,393,543	391,444	97,976	190,732	51	16	6,744,227	2,922,789	2,801,474	396,092	77,452
60 under 65 percent	12	33,617,768	14,442,798	14,119,417	2,605,101	420,432	941,805	-	10	30,338,284	13,232,111	12,976,777	2,614,148	374,078
65 under 70 percent	11	4,261,957	1,595,659	1,504,406	104,585	39,781	57,990	-	11	4,261,957	1,595,659	1,504,406	104,585	39,781
70 percent or more	38	6,876,812	2,795,749	2,616,509	360,157	35,995	163,536	1,916	32	6,498,886	2,619,908	2,442,434	368,291	34,169

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 16.—PERCENT OF NET WORTH TO TOTAL ASSETS: NUMBER OF RETURNS, TOTAL ASSETS, RECEIPTS, NET INCOME OR DEFICIT, INTEREST PAID, AND DISTRIBUTIONS TO STOCKHOLDERS, BY INDUSTRIAL DIVISION, BY SIZE OF TOTAL ASSETS—Continued

Percent of net worth to total assets, by industrial division, by size of total assets	Returns with and without net income								Returns with net income					
							Distributions to stockholders							
	Number of returns	Total assets (Thousand dollars)	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Interest paid (Thousand dollars)	Cash and assets other than own stock (Thousand dollars)	Corporation's own stock (Thousand dollars)	Number of returns	Total assets (Thousand dollars)	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (Thousand dollars)	Interest paid (Thousand dollars)
WHOLESALE AND RETAIL TRADE	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Total	364,947	94,590,990	270,846,706	266,419,143	4,563,809	1,074,823	1,239,465	191,283	224,948	78,814,657	229,273,523	225,509,088	5,861,975	808,739
Returns with assets greater than zero, total	353,251	94,590,990	268,147,838	263,802,175	4,550,037	1,049,622	1,216,254	188,594	221,721	78,814,657	227,531,161	223,920,723	5,735,446	789,049
Under 20 percent[2]	36,876	14,406,614	47,086,686	46,463,894	4303,407	286,420	33,240	2,721	32,601	8,939,845	30,967,677	30,601,996	349,921	158,170
20 under 30 percent	32,636	7,934,261	25,107,460	24,710,355	241,809	145,654	32,398	11,319	20,931	6,251,041	20,175,715	19,857,360	346,600	111,263
30 under 35 percent	17,702	4,486,325	13,743,856	13,523,747	166,516	75,361	31,097	7,314	12,161	3,665,542	11,675,118	11,493,192	215,000	59,953
35 under 40 percent	16,581	4,113,215	13,111,901	12,896,624	175,087	62,594	21,655	7,089	11,591	3,393,428	11,248,982	11,070,333	216,036	51,115
40 under 45 percent	15,759	5,568,921	16,411,271	16,118,260	255,862	85,292	39,369	6,595	13,632	4,748,436	14,235,738	13,979,521	306,243	71,527
45 under 50 percent	16,014	6,406,155	19,295,197	18,989,648	346,415	74,947	68,534	17,743	11,365	5,728,933	17,541,224	17,261,896	387,730	65,278
50 under 55 percent	19,601	7,712,865	20,434,253	20,093,222	364,909	80,591	85,816	20,767	13,646	6,704,481	18,132,460	17,840,062	416,148	68,098
55 under 60 percent	16,235	8,562,022	21,895,522	21,519,349	436,752	79,586	200,688	19,571	12,239	7,650,315	19,963,830	19,623,604	470,418	68,059
60 under 65 percent	17,129	7,473,384	20,374,102	20,035,539	619,153	56,594	156,114	23,378	12,558	6,691,202	18,631,239	18,327,253	660,321	48,461
65 under 70 percent	15,343	6,784,586	20,684,550	20,413,579	644,320	38,747	156,344	24,529	11,972	6,258,648	19,431,832	19,184,640	673,011	33,928
70 percent or more	94,339	21,118,623	49,922,311	48,958,081	1,604,693	63,453	390,488	47,568	67,633	18,764,081	45,492,995	44,646,791	1,743,827	52,980
No percent computed[3]	2,033	24,019	80,729	70,877	42,072	383	11	-	592	12,805	34,351	34,067	191	217
Total assets under $100,000, total	214,065	8,267,263	28,409,684	28,027,677	48,763	91,617	104,734	682	113,590	5,075,089	18,378,840	18,131,107	527,850	45,510
Under 20 percent[2]	62,781	2,065,516	7,547,430	7,443,569	4237,750	40,681	8,306	10	19,396	752,283	2,766,963	2,721,852	56,067	13,300
20 under 30 percent	18,597	739,351	2,825,306	2,796,350	11,673	12,687	2,285	2	10,378	483,582	1,831,466	1,815,759	39,999	6,698
30 under 35 percent	9,940	412,188	1,375,299	1,356,860	9,224	5,542	2,377	-	5,940	264,334	960,491	947,201	23,247	3,477
35 under 40 percent	8,076	405,232	1,348,715	1,333,188	11,969	5,144	2,392	165	5,937	281,257	1,007,236	995,417	22,877	3,478
40 under 45 percent	10,041	450,710	1,636,788	1,616,910	20,194	5,283	2,088	64	6,620	323,076	1,252,371	1,235,412	34,213	3,648
45 under 50 percent	7,955	378,997	1,444,439	1,430,564	11,808	3,974	3,661	-	5,073	256,804	1,029,591	1,020,016	26,479	2,394
50 under 55 percent	11,347	449,618	1,607,563	1,584,681	18,275	3,710	3,506	24	6,901	299,198	1,146,363	1,129,837	29,793	2,322
55 under 60 percent	8,217	373,591	1,247,410	1,230,882	22,029	3,497	3,337	-	5,530	268,343	990,150	979,294	31,057	2,480
60 under 65 percent	9,392	410,295	1,422,253	1,404,289	21,887	2,666	3,792	-	6,153	282,712	1,096,322	1,083,317	33,647	1,594
65 under 70 percent	7,460	317,318	1,267,678	1,154,395	23,580	2,037	4,021	87	5,339	246,881	974,146	963,231	31,865	1,455
70 percent or more	57,255	2,195,622	6,715,831	6,605,124	137,946	7,187	68,958	330	35,751	1,607,952	5,291,657	5,207,768	198,415	4,592
Total assets $100,000 under $1,000,000, total	129,268	34,635,767	107,330,776	105,587,252	1,481,518	416,143	244,609	60,416	99,798	27,447,122	88,761,481	87,367,543	1,986,253	293,797
Under 20 percent[2]	22,491	5,898,330	19,254,520	18,965,934	490,679	126,736	15,300	1,550	12,106	3,356,871	12,071,565	11,903,364	171,851	64,262
20 under 30 percent	13,134	3,579,308	12,508,507	12,325,961	117,637	67,415	10,129	1,359	9,830	2,845,949	10,267,458	10,115,508	159,856	51,329
30 under 35 percent	7,199	1,963,327	6,690,539	6,599,526	75,956	32,717	5,460	1,078	5,762	1,620,593	5,712,610	5,635,008	96,205	25,955
35 under 40 percent	6,941	1,881,054	6,666,876	6,565,830	82,447	30,661	4,783	2,120	5,482	1,536,327	5,726,875	5,641,900	102,324	24,871
40 under 45 percent	8,088	2,195,003	7,780,066	7,670,340	94,176	32,398	7,904	2,040	6,474	1,777,870	6,632,137	6,543,415	120,878	24,628
45 under 50 percent	7,413	2,013,681	6,722,935	6,613,616	108,158	24,961	11,800	3,449	6,238	1,735,210	6,005,872	5,907,726	122,368	21,027
50 under 55 percent	7,662	2,110,763	7,070,525	6,945,329	110,547	24,339	12,122	5,041	6,225	1,738,277	6,065,839	5,966,262	127,027	19,228
55 under 60 percent	7,376	2,024,999	6,464,731	6,339,624	115,001	20,236	12,685	3,659	6,164	1,739,985	5,791,142	5,681,605	128,509	17,277
60 under 65 percent	7,127	1,996,662	6,100,192	5,999,705	126,549	17,041	26,816	4,614	5,860	1,675,411	5,258,928	5,173,466	144,306	13,627
65 under 70 percent	7,254	1,918,350	5,666,969	5,582,108	131,043	12,702	24,339	6,533	6,067	1,649,488	5,068,109	4,993,324	144,090	10,245
70 percent or more	34,554	9,049,096	22,395,459	21,970,267	610,683	26,763	113,271	28,473	29,570	7,767,003	20,158,679	19,803,901	668,839	21,203
Total assets $1,000,000 under $25,000,000, total	9,698	27,933,860	75,496,082	74,081,211	1,430,428	319,100	245,270	71,806	8,135	23,673,681	65,457,773	64,262,682	1,642,839	244,005
Under 20 percent[2]	1,575	4,543,992	13,681,328	13,479,961	3,473	84,647	6,247	1,039	1,077	3,198,367	10,333,919	10,203,303	87,523	51,659
20 under 30 percent	892	2,401,568	7,335,045	7,212,202	60,372	45,657	6,691	2,524	713	1,857,330	5,770,372	5,676,914	91,596	34,030
30 under 35 percent	552	1,484,488	4,170,718	4,084,480	54,683	25,622	6,805	4,208	449	1,200,343	3,566,156	3,498,431	66,880	19,324
35 under 40 percent	555	1,434,202	4,473,750	4,386,584	55,790	21,479	6,150	4,021	463	1,188,117	3,892,311	3,821,994	65,954	17,456
40 under 45 percent	618	1,672,007	4,655,185	4,557,957	72,157	24,533	10,024	4,491	526	1,396,289	4,011,998	3,927,641	81,817	20,173
45 under 50 percent	629	1,744,101	4,862,785	4,773,466	95,858	23,263	12,181	6,090	538	1,505,971	4,270,646	4,190,393	107,399	19,871
50 under 55 percent	564	1,956,640	5,647,037	5,549,678	116,999	23,062	21,155	3,785	496	1,748,279	5,196,729	5,107,744	123,891	20,020
55 under 60 percent	621	1,834,544	5,472,603	5,374,697	116,862	18,483	16,397	6,964	523	1,576,878	4,810,915	4,723,480	127,622	15,296
60 under 65 percent	585	2,012,927	4,878,599	4,781,448	131,803	17,666	25,257	6,203	523	1,795,604	4,461,059	4,375,661	140,644	15,182
65 under 70 percent	608	1,909,189	4,983,383	4,886,838	146,899	12,580	26,070	13,716	546	1,750,180	4,576,381	4,490,239	153,472	11,204
70 percent or more	2,499	6,940,202	15,335,649	14,993,900	575,532	22,108	108,293	18,765	2,281	6,456,323	14,567,287	14,246,332	596,041	19,790
Total assets $25,000,000 or more, total	220	23,754,100	56,911,296	56,106,035	1,589,328	222,762	621,641	55,690	198	22,618,765	54,933,067	54,159,391	1,628,504	205,737
Under 20 percent[2]	29	1,898,776	6,603,408	6,574,430	21,549	34,356	3,387	122	22	1,632,324	5,795,230	5,772,977	34,480	28,949
20 under 30 percent	13	1,164,034	2,438,902	2,375,842	52,127	20,895	13,293	6,934	10	1,064,180	2,306,419	2,249,179	55,149	19,206
30 under 35 percent	11	626,322	1,507,300	1,482,881	26,653	11,480	16,455	2,028	10	580,272	1,435,861	1,412,502	28,668	11,197
35 under 40 percent	9	392,727	622,560	611,022	24,881	5,310	8,330	783	9	392,727	622,560	611,022	24,881	5,310
40 under 45 percent	12	1,251,201	2,339,232	2,273,053	69,335	23,778	19,353	-	12	1,251,201	2,339,232	2,273,053	69,335	23,078
45 under 50 percent	17	2,269,376	6,265,038	6,172,002	130,591	22,749	40,892	8,204	16	2,230,948	6,235,115	6,143,760	131,484	21,986
50 under 55 percent	28	3,195,844	6,109,128	6,013,534	119,088	29,480	49,033	11,917	24	2,918,727	5,723,529	5,636,219	135,437	26,528
55 under 60 percent	24	4,328,388	8,710,778	8,574,146	182,860	37,370	168,269	8,948	22	4,065,109	8,371,623	8,239,225	183,230	33,006
60 under 65 percent	25	3,053,500	7,973,058	7,850,097	338,914	19,221	100,249	12,561	22	2,937,475	7,814,930	7,694,809	341,724	18,058
65 under 70 percent	21	2,639,729	8,866,520	8,790,238	342,798	11,428	102,414	4,193	20	2,612,099	8,813,196	8,737,855	343,584	11,024
70 percent or more	31	2,933,703	5,475,372	5,388,790	280,532	7,395	99,966	-	31	2,933,703	5,475,372	5,388,790	280,532	7,395

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATION RETURNS

Table 16.—PERCENT OF NET WORTH TO TOTAL ASSETS: NUMBER OF RETURNS, TOTAL ASSETS, RECEIPTS, NET INCOME OR DEFICIT, INTEREST PAID, AND DISTRIBUTIONS TO STOCKHOLDERS, BY INDUSTRIAL DIVISION, BY SIZE OF TOTAL ASSETS—Continued

Percent of net worth to total assets, by industrial division, by size of total assets	Returns with and without net income								Returns with net income					
	Number of returns	Total assets (Thousand dollars)	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Interest paid (Thousand dollars)	Distributions to stockholders: Cash and assets other than own stock (Thousand dollars)	Distributions to stockholders: Corporation's own stock (Thousand dollars)	Number of returns	Total assets (Thousand dollars)	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (Thousand dollars)	Interest paid (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale Trade														
Total	123,412	44,339,153	132,513,679	130,588,312	2,286,650	496,107	461,409	85,724	84,255	38,174,293	114,908,226	113,246,792	2,774,991	392,652
Returns with assets greater than zero, total	119,852	44,339,153	131,162,081	129,255,477	2,272,177	490,774	447,118	84,421	83,045	38,174,293	113,998,250	112,350,521	2,737,608	390,086
Under 20 percent[2]	28,107	8,274,420	28,556,729	28,286,045	[4]82,805	149,478	14,672	1,485	12,179	5,877,474	21,391,976	21,220,642	179,967	96,535
20 under 30 percent	11,066	4,366,537	14,470,267	14,300,208	186,892	71,793	18,511	3,319	8,268	3,718,483	12,292,137	12,145,244	219,044	59,643
30 under 35 percent	6,005	2,380,106	7,180,008	7,095,068	89,011	41,082	13,623	5,714	4,667	2,060,787	6,290,612	6,219,918	106,836	33,849
35 under 40 percent	5,982	2,035,703	7,218,635	7,128,746	106,207	27,869	12,286	5,832	4,576	1,724,860	6,374,202	6,295,072	123,517	23,144
40 under 45 percent	6,537	2,937,695	8,893,645	8,744,816	163,099	43,158	20,363	2,535	5,342	2,624,825	8,052,582	7,913,543	181,168	37,702
45 under 50 percent	5,596	3,013,520	8,487,667	8,340,930	149,719	31,064	20,777	6,000	4,633	2,732,513	7,724,375	7,586,060	168,135	27,002
50 under 55 percent	6,721	4,247,456	10,662,243	10,500,941	203,279	39,054	35,572	4,490	5,072	3,928,301	9,808,840	9,661,533	217,885	35,055
55 under 60 percent	5,313	2,431,734	7,794,753	7,650,145	162,983	23,580	30,442	8,748	4,408	2,212,573	7,205,524	7,071,337	173,166	21,310
60 under 65 percent	5,775	2,883,858	6,811,294	6,666,063	205,849	25,745	24,228	5,441	4,534	2,612,435	6,129,876	5,995,526	220,694	22,877
65 under 70 percent	5,444	2,314,476	6,878,606	6,785,531	213,648	11,775	43,277	11,691	4,764	2,141,382	6,353,464	6,266,291	219,993	10,483
70 percent or more	32,564	9,445,893	24,178,865	23,727,869	874,603	26,021	213,356	29,166	24,341	8,535,486	22,358,677	21,959,525	927,096	22,341
No percent computed[3]	742	7,755	29,369	29,115	[4]308	155	11	-	261	5,174	15,985	15,830	107	145
Total assets under $100,000, total	60,869	2,336,469	9,586,719	9,419,421	42,220	23,824	55,094	477	34,758	1,551,386	6,625,293	6,509,747	189,386	12,620
Under 20 percent[2]	17,987	582,917	2,555,846	2,512,369	[4]75,940	11,601	2,309	-	5,886	230,177	973,060	952,715	20,146	3,991
20 under 30 percent	4,828	222,032	936,372	925,662	7,529	2,635	784	2	3,191	162,957	657,262	650,418	14,786	1,845
30 under 35 percent	2,638	110,302	389,192	382,216	6,264	1,085	1,402	-	1,842	85,028	335,469	329,793	9,717	834
35 under 40 percent	2,461	111,239	444,384	437,569	4,513	979	837	165	1,749	81,688	342,710	336,985	7,541	601
40 under 45 percent	2,641	130,882	552,596	541,468	11,261	1,301	645	-	1,945	106,378	455,440	444,569	13,329	876
45 under 50 percent	2,264	115,069	561,696	556,962	5,094	1,322	2,070	-	1,668	87,808	424,482	420,194	11,593	910
50 under 55 percent	3,207	135,718	577,152	567,365	7,973	922	2,121	10	2,123	97,995	450,553	444,230	10,961	677
55 under 60 percent	1,883	91,684	360,940	352,882	7,234	775	655	-	1,393	70,996	303,331	299,289	8,954	602
60 under 65 percent	2,445	107,784	401,339	398,383	7,448	569	2,311	-	1,633	73,069	316,930	314,821	11,672	267
65 under 70 percent	2,107	94,450	395,569	388,324	10,052	594	1,385	87	1,721	82,390	365,863	359,976	11,299	474
70 percent or more	17,676	629,244	2,382,671	2,327,358	51,100	2,031	40,564	213	11,356	470,333	1,984,615	1,941,179	69,281	1,543
Total assets $100,000 under $1,000,000, total	53,063	15,664,483	52,062,915	51,335,469	760,574	167,938	111,868	33,379	43,225	13,024,000	44,655,314	44,039,566	958,729	127,949
Under 20 percent[2]	9,031	2,625,472	8,925,767	8,829,741	[4]38,314	50,260	4,840	436	5,513	1,684,131	6,228,045	6,167,813	71,362	29,638
20 under 30 percent	5,628	1,750,916	6,291,197	6,211,391	70,733	29,849	7,348	1,589	4,565	1,488,226	5,401,162	5,327,501	83,831	24,960
30 under 35 percent	3,006	878,755	3,051,770	3,022,116	33,853	12,355	965	254	2,522	749,272	2,626,048	2,600,830	41,981	9,924
35 under 40 percent	3,192	944,866	3,402,628	3,353,611	42,456	13,989	2,084	2,082	2,543	778,083	2,928,500	2,885,629	51,286	11,544
40 under 45 percent	3,537	1,064,014	3,935,000	3,888,509	50,904	13,361	3,628	972	3,083	930,850	3,557,475	3,516,630	62,073	10,816
45 under 50 percent	2,925	836,570	3,082,660	3,038,650	50,253	8,771	6,471	1,037	2,610	755,545	2,815,879	2,773,744	54,668	7,755
50 under 55 percent	3,159	984,854	3,505,530	3,452,537	48,573	9,910	3,685	1,504	2,629	827,578	3,039,329	2,994,147	56,682	8,165
55 under 60 percent	3,088	940,746	3,427,866	3,365,513	61,506	8,092	8,017	3,423	2,716	832,353	3,122,562	3,063,986	65,306	7,211
60 under 65 percent	2,987	906,618	2,920,391	2,877,761	64,000	6,537	7,667	1,260	2,594	806,403	2,615,075	2,577,438	69,685	5,422
65 under 70 percent	2,990	876,358	2,829,766	2,797,404	75,173	4,062	14,553	262	2,721	808,831	2,640,206	2,609,877	77,802	3,696
70 percent or more	13,510	3,852,707	10,689,933	10,497,984	301,437	10,607	52,610	20,560	11,719	3,360,121	9,680,626	9,521,719	324,053	8,673
Total assets $1,000,000 under $25,000,000, total	5,815	16,817,682	48,548,166	47,901,511	889,461	189,982	140,113	38,893	4,967	14,417,095	42,421,939	41,859,935	993,768	148,036
Under 20 percent[2]	1,062	3,265,314	10,822,008	10,718,195	13,204	53,263	4,136	927	759	2,377,745	8,446,739	8,377,482	57,987	33,958
20 under 30 percent	600	1,615,316	5,192,450	5,129,837	55,943	29,259	3,125	1,728	504	1,346,380	4,259,819	4,208,077	65,843	23,764
30 under 35 percent	355	977,698	2,884,138	2,848,155	37,570	17,872	5,639	3,740	297	813,136	2,474,187	2,446,714	43,814	13,321
35 under 40 percent	326	882,389	3,086,532	3,054,390	42,382	12,386	4,350	3,585	281	767,880	2,817,901	2,789,282	47,834	10,484
40 under 45 percent	353	962,473	2,799,403	2,754,063	42,620	14,331	7,038	1,563	308	807,271	2,433,021	2,391,568	47,452	11,845
45 under 50 percent	403	1,069,113	3,101,823	3,057,801	63,404	13,532	7,264	2,421	352	934,820	2,772,449	2,732,847	70,013	11,661
50 under 55 percent	344	1,168,104	3,522,137	3,476,567	70,463	12,702	12,939	2,976	309	1,043,948	3,261,534	3,218,684	73,972	10,693
55 under 60 percent	336	938,407	2,972,727	2,928,141	68,104	9,517	8,767	1,915	293	848,327	2,746,411	2,704,453	72,767	8,301
60 under 65 percent	335	1,115,916	2,782,485	2,740,493	70,908	9,409	10,707	3,827	299	979,423	2,490,792	2,453,841	75,844	7,958
65 under 70 percent	339	1,029,418	2,853,262	2,814,987	94,907	6,048	15,068	7,818	315	963,541	2,600,710	2,564,005	96,590	5,646
70 percent or more	1,362	3,793,534	8,531,201	8,378,882	329,956	11,663	61,080	8,393	1,250	3,534,624	8,118,376	7,972,982	341,652	10,405
Total assets $25,000,000 or more, total	105	9,520,519	20,964,281	20,599,076	579,922	109,030	140,043	11,672	95	9,181,812	20,295,704	19,941,273	595,725	101,481
Under 20 percent[2]	27	1,800,717	6,253,108	6,225,740	18,245	34,354	3,387	122	21	1,585,421	5,744,132	5,722,632	30,472	28,948
20 under 30 percent	10	778,273	2,050,248	2,033,318	52,687	10,050	7,254	-	8	720,920	1,973,894	1,959,248	54,584	9,074
30 under 35 percent	6	413,351	854,908	842,581	11,324	9,770	5,617	1,720	6	413,351	854,908	842,581	11,324	9,770
35 under 40 percent	3	97,209	285,091	283,176	16,856	515	5,015	-	3	97,209	285,091	283,176	16,856	515
40 under 45 percent	6	780,326	1,606,646	1,560,776	58,314	14,165	9,052	-	6	780,326	1,606,646	1,560,776	58,314	14,165
45 under 50 percent	4	992,768	1,741,488	1,687,517	30,968	7,439	4,972	2,542	3	954,340	1,711,565	1,659,275	31,861	6,676
50 under 55 percent	11	1,958,780	3,057,424	3,004,472	76,270	15,520	16,827	-	11	1,958,780	3,057,424	3,004,472	76,270	15,520
55 under 60 percent	6	460,897	1,033,220	1,003,609	26,139	5,196	13,003	3,410	6	460,897	1,033,220	1,003,609	26,139	5,196
60 under 65 percent	8	753,540	707,079	649,426	63,493	9,230	3,543	354	8	753,540	707,079	649,426	63,493	9,230
65 under 70 percent	8	314,250	800,809	784,816	33,516	1,071	12,271	3,524	7	286,620	746,685	732,433	34,302	667
70 percent or more	16	1,170,408	2,575,060	2,523,645	192,110	1,720	59,102	-	16	1,170,408	2,575,060	2,523,645	192,110	1,720

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 16.—PERCENT OF NET WORTH TO TOTAL ASSETS: NUMBER OF RETURNS, TOTAL ASSETS, RECEIPTS, NET INCOME OR DEFICIT, INTEREST PAID, AND DISTRIBUTIONS TO STOCKHOLDERS, BY INDUSTRIAL DIVISION, BY SIZE OF TOTAL ASSETS—Continued

Percent of net worth to total assets, by industrial division, by size of total assets	Returns with and without net income								Returns with net income					
	Number of returns	Total assets (Thousand dollars)	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Interest paid (Thousand dollars)	Distributions to stockholders: Cash and assets other than own stock (Thousand dollars)	Distributions to stockholders: Corporation's own stock (Thousand dollars)	Number of returns	Total assets (Thousand dollars)	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (Thousand dollars)	Interest paid (Thousand dollars)
Retail Trade	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Total	230,243	47,566,230	132,437,539	130,056,689	2,151,902	551,484	744,728	99,981	134,054	38,520,957	109,514,496	107,605,409	2,920,698	396,209
Returns with assets greater than zero, total	222,611	47,566,230	131,145,451	128,826,944	2,150,482	531,853	736,007	99,981	132,149	38,520,957	108,700,435	106,841,409	2,882,069	379,221
Under 20 percent[2]	56,461	5,725,305	17,472,111	17,139,369	[4]236,448	131,098	11,104	674	19,457	2,791,352	8,799,334	8,619,410	138,987	59,183
20 under 30 percent	20,313	3,322,672	10,025,379	9,810,857	53,146	69,326	13,020	8,000	11,982	2,360,796	7,446,441	7,284,075	120,627	48,673
30 under 35 percent	11,201	1,973,095	6,269,064	6,136,368	73,548	33,168	17,295	1,600	7,163	1,506,659	5,151,406	5,042,564	102,357	25,289
35 under 40 percent	10,226	1,978,806	5,674,196	5,553,032	63,278	32,791	8,629	1,033	7,022	1,585,854	4,675,493	4,579,908	86,365	26,167
40 under 45 percent	11,571	2,454,383	7,148,579	7,013,992	84,610	38,990	16,775	3,894	7,816	1,968,489	5,854,284	5,746,509	115,833	30,922
45 under 50 percent	9,900	3,216,786	10,379,507	10,227,497	187,962	41,532	47,410	11,143	6,875	2,843,778	9,436,111	9,301,338	209,956	36,227
50 under 55 percent	12,365	3,273,913	9,425,386	9,253,289	157,082	40,321	46,967	15,463	8,205	2,687,739	8,056,867	7,918,104	191,401	32,224
55 under 60 percent	10,363	5,935,675	13,699,353	13,476,877	267,183	53,722	168,674	9,746	7,457	5,273,784	12,426,186	12,228,202	288,453	44,835
60 under 65 percent	10,803	4,350,803	13,112,728	12,927,500	399,939	28,780	127,725	17,937	7,600	3,857,638	12,098,079	11,935,522	425,745	23,698
65 under 70 percent	9,438	4,357,978	13,545,415	13,373,193	424,181	26,330	113,091	12,140	6,863	4,019,394	12,842,387	12,687,703	445,796	22,880
70 percent or more	58,808	10,960,777	24,344,297	23,865,632	677,665	35,567	165,317	18,351	41,419	9,618,029	21,896,741	21,481,097	756,465	29,051
No percent computed[3]	1,162	16,037	49,436	48,838	[4]1,664	228	-	-	290	7,445	17,106	16,977	84	72
Total assets under $100,000, total	146,951	5,690,960	18,120,063	17,916,044	6,332	65,971	47,342	205	75,841	3,387,806	11,298,317	11,173,079	324,068	31,969
Under 20 percent[2]	43,215	1,432,701	4,842,930	4,784,826	[4]158,602	28,375	5,373	10	12,977	501,263	1,731,379	1,708,283	33,538	9,031
20 under 30 percent	13,012	531,440	1,789,108	1,772,800	4,603	8,673	1,258	-	6,855	300,609	1,110,416	1,101,948	22,761	4,685
30 under 35 percent	7,079	294,197	966,404	955,162	2,915	4,434	930	-	3,980	176,026	613,455	605,869	12,897	2,639
35 under 40 percent	6,399	286,283	885,623	877,062	7,342	4,059	1,555	-	4,035	194,873	650,576	644,556	14,960	2,778
40 under 45 percent	7,100	305,539	1,042,319	1,034,071	8,669	3,808	1,443	64	4,509	207,823	765,893	760,199	20,223	2,640
45 under 50 percent	5,397	244,997	806,989	798,553	6,289	2,522	1,580	-	3,223	155,669	546,049	541,394	14,142	1,414
50 under 55 percent	7,853	304,231	1,007,794	995,844	10,040	2,717	1,385	14	4,631	196,744	680,588	671,388	18,387	1,626
55 under 60 percent	6,037	263,985	825,221	816,884	14,046	2,629	2,579	-	3,956	184,781	639,226	632,501	20,151	1,837
60 under 65 percent	6,690	292,728	990,150	975,467	13,788	2,075	1,320	-	4,358	204,025	760,259	749,461	21,065	1,305
65 under 70 percent	5,134	214,972	750,634	745,791	13,175	1,435	2,577	-	3,500	159,520	593,819	589,904	19,809	973
70 percent or more	37,892	1,506,437	4,172,505	4,119,506	85,731	5,045	27,342	117	23,537	1,100,559	3,191,411	3,152,411	125,051	2,969
Total assets $100,000 under $1,000,000, total	71,977	17,830,177	52,212,487	51,244,828	662,244	235,972	118,331	24,805	53,310	13,546,416	41,574,147	40,836,478	952,472	157,621
Under 20 percent[2]	12,775	3,068,232	9,644,031	9,462,112	[4]65,664	72,799	3,688	552	6,105	1,548,955	5,307,887	5,208,375	80,050	33,000
20 under 30 percent	7,023	1,701,966	5,848,110	5,751,558	44,976	35,284	2,217	270	4,930	1,269,118	4,600,471	4,526,384	72,046	24,936
30 under 35 percent	3,938	1,015,975	3,459,165	3,399,010	38,458	19,628	4,417	824	3,041	819,162	2,942,057	2,890,749	50,288	15,490
35 under 40 percent	3,607	904,672	3,178,510	3,128,086	37,941	16,113	2,341	38	2,812	729,958	2,721,252	2,680,664	48,746	12,820
40 under 45 percent	4,214	1,044,448	3,620,431	3,559,711	40,189	17,717	3,927	952	3,096	774,386	2,877,060	2,831,664	55,039	12,669
45 under 50 percent	4,290	1,132,714	3,516,904	3,453,381	56,143	15,779	5,329	2,412	3,476	942,994	3,078,711	3,024,466	65,567	12,946
50 under 55 percent	4,291	1,063,171	3,370,322	3,302,700	56,650	13,831	7,450	2,723	3,386	848,510	2,833,189	2,783,360	65,005	10,472
55 under 60 percent	4,048	1,015,833	2,863,935	2,804,585	50,553	11,395	4,457	194	3,275	855,231	2,535,879	2,487,736	59,579	9,485
60 under 65 percent	3,865	1,016,465	2,985,352	2,930,402	59,043	9,827	18,937	3,354	3,022	807,759	2,482,453	2,436,780	70,952	7,695
65 under 70 percent	4,040	989,290	2,699,039	2,648,414	51,793	8,265	9,532	5,573	3,132	790,852	2,293,867	2,251,285	62,153	6,184
70 percent or more	19,867	4,874,824	11,017,638	10,796,109	292,162	15,305	56,036	7,913	16,935	4,197,960	9,899,461	9,713,203	323,047	11,924
Total assets $1,000,000 under $25,000,000, total	3,575	10,177,816	25,215,116	24,495,581	484,789	120,580	96,165	31,995	2,901	8,428,320	21,489,694	20,900,751	586,891	89,602
Under 20 percent[2]	470	1,173,216	2,685,948	2,594,086	[4]11,478	29,923	2,043	112	285	741,134	1,760,068	1,702,752	25,399	17,152
20 under 30 percent	276	731,373	2,060,225	2,003,108	4,186	15,295	3,506	796	196	475,677	1,463,747	1,424,945	24,314	9,691
30 under 35 percent	179	449,952	1,191,103	1,142,396	16,846	7,396	1,110	468	138	344,550	1,014,941	976,025	21,828	5,733
35 under 40 percent	215	524,475	1,312,756	1,259,661	12,220	8,676	1,740	219	170	397,647	1,006,358	966,465	16,884	6,626
40 under 45 percent	252	685,609	1,781,040	1,730,222	27,674	9,834	2,892	2,878	206	567,493	1,506,542	1,464,658	32,493	7,982
45 under 50 percent	200	562,467	1,532,064	1,491,078	25,907	7,921	4,581	3,069	163	468,507	1,287,801	1,250,993	30,624	6,557
50 under 55 percent	205	757,213	2,045,710	1,995,134	45,722	9,988	8,047	809	175	682,538	1,876,985	1,831,609	48,842	9,118
55 under 60 percent	261	814,444	2,340,119	2,290,973	46,337	8,040	6,387	5,049	211	656,138	1,920,158	1,878,451	52,106	6,219
60 under 65 percent	232	834,609	1,983,078	1,930,485	56,094	7,692	13,945	2,376	207	754,878	1,859,347	1,813,423	59,904	6,675
65 under 70 percent	251	828,237	2,029,231	1,973,566	49,931	6,273	10,839	5,898	218	743,543	1,888,190	1,841,092	54,552	5,366
70 percent or more	1,034	2,816,221	6,253,842	6,084,872	211,350	9,542	41,075	10,321	932	2,596,215	5,905,557	5,750,338	219,945	8,483
Total assets $25,000,000 or more, total	108	13,867,277	35,597,785	35,170,491	997,117	109,330	474,169	42,976	97	13,158,415	34,338,277	33,931,101	1,018,638	100,029
Under 20 percent[2]	1	51,156	299,202	298,345	[4]704	1	-	-	-	-	-	-	-	-
20 under 30 percent	2	357,893	327,936	283,391	[4]619	10,074	6,039	6,934	1	315,392	271,807	230,798	506	9,361
30 under 35 percent	5	212,971	652,392	640,300	15,329	1,710	10,838	308	4	166,921	580,953	569,921	17,344	1,427
35 under 40 percent	5	263,376	297,307	288,223	5,775	3,943	2,993	776	5	263,376	297,307	288,223	5,775	3,943
40 under 45 percent	5	418,787	704,789	689,988	8,078	7,631	8,513	-	5	418,787	704,789	689,988	8,078	7,631
45 under 50 percent	13	1,276,608	4,523,550	4,484,485	99,623	15,310	35,920	5,662	13	1,276,608	4,523,550	4,484,485	99,623	15,310
50 under 55 percent	16	1,149,298	3,001,560	2,959,611	44,670	13,785	30,085	11,917	13	959,947	2,666,105	2,631,747	59,167	11,008
55 under 60 percent	17	3,841,413	7,670,078	7,564,435	156,247	31,658	155,251	4,503	15	3,577,634	7,330,923	7,229,514	156,617	27,294
60 under 65 percent	16	2,207,001	7,154,148	7,091,146	271,014	9,186	93,523	12,207	13	2,090,976	6,996,020	6,935,858	273,824	8,023
65 under 70 percent	13	2,325,479	8,066,511	8,005,422	309,282	10,357	90,143	669	13	2,325,479	8,066,511	8,005,422	309,282	10,357
70 percent or more	15	1,763,295	2,900,312	2,865,145	88,422	5,675	40,864	-	15	1,763,295	2,900,312	2,865,145	88,422	5,675

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 16.—PERCENT OF NET WORTH TO TOTAL ASSETS: NUMBER OF RETURNS, TOTAL ASSETS, RECEIPTS, NET INCOME OR DEFICIT, INTEREST PAID, AND DISTRIBUTIONS TO STOCKHOLDERS, BY INDUSTRIAL DIVISION, BY SIZE OF TOTAL ASSETS—Continued

Percent of net worth to total assets, by industrial division, by size of total assets	Returns with and without net income								Returns with net income					
	Number of returns	Total assets (Thousand dollars)	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Interest paid (Thousand dollars)	Distributions to stockholders: Cash and assets other than own stock (Thousand dollars)	Distributions to stockholders: Corporation's own stock (Thousand dollars)	Number of returns	Total assets (Thousand dollars)	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (Thousand dollars)	Interest paid (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale and Retail Trade not Allocable														
Total	11,292	2,685,607	5,895,488	5,774,142	125,257	27,232	33,328	5,578	6,639	2,119,407	4,850,801	4,746,887	166,286	19,878
Returns with assets greater than zero, total	10,788	2,685,607	5,840,306	5,719,754	127,378	26,995	33,129	4,192	6,527	2,119,407	4,832,476	4,728,793	165,769	19,742
Under 20 percent[2]	2,308	406,889	1,057,846	1,038,480	15,846	5,844	7,464	562	965	271,019	776,367	761,944	30,967	2,452
20 under 30 percent	1,257	245,052	611,814	599,290	1,771	4,535	867	-	681	171,762	437,137	428,041	6,929	2,947
30 under 35 percent	496	133,124	294,784	291,811	3,957	1,111	179	-	331	98,096	233,100	230,710	5,807	815
35 under 40 percent	373	98,706	219,070	214,846	5,602	1,934	740	224	293	87,714	199,287	195,353	6,154	1,804
40 under 45 percent	651	176,843	369,047	359,452	8,153	3,144	2,231	166	474	155,122	328,872	319,469	9,242	2,903
45 under 50 percent	518	175,849	428,023	421,221	8,734	2,351	347	600	357	152,642	380,738	374,497	9,639	2,049
50 under 55 percent	515	191,496	346,624	338,992	4,548	1,216	3,277	814	369	88,441	266,753	260,425	6,862	819
55 under 60 percent	562	194,613	401,416	392,327	6,586	2,284	1,572	1,077	374	163,958	332,120	324,065	8,799	1,914
60 under 65 percent	551	238,723	450,080	441,976	13,365	2,069	4,161	-	424	221,129	403,284	396,205	13,882	1,886
65 under 70 percent	461	112,132	260,529	254,855	6,491	642	476	698	345	97,872	235,981	230,655	7,222	565
70 percent or more	2,967	711,953	1,399,149	1,364,580	52,425	1,865	11,815	51	1,873	611,466	1,237,577	1,206,169	60,266	1,588
No percent computed[3]	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)
Total assets under $100,000, total	6,245	239,834	702,902	692,212	211	1,822	2,298	-	2,991	135,897	455,230	448,281	14,396	921
Under 20 percent[2]	1,579	49,898	148,654	146,374	[4]3,208	705	624	-	533	20,843	62,524	60,854	2,383	278
20 under 30 percent	757	35,879	99,526	97,888	[4]459	379	243	-	332	20,016	63,788	63,393	1,452	168
30 under 35 percent	223	7,689	19,703	19,482	45	23	45	-	271	7,976	25,517	25,415	1,009	103
35 under 40 percent	216	7,710	18,708	18,557	114	106	-	-	(5)	(5)	(5)	(5)	(5)	(5)
40 under 45 percent	300	14,289	41,873	41,371	264	174	-	-	182	13,327	59,060	58,428	744	70
45 under 50 percent	294	18,931	75,754	75,049	425	130	11	-	(5)	(5)	(5)	(5)	(5)	(5)
50 under 55 percent	287	9,669	22,617	21,472	262	71	-	-	181	12,566	47,593	47,504	1,952	41
55 under 60 percent	297	17,922	61,249	61,116	749	93	103	-	162	5,618	19,133	19,035	910	22
60 under 65 percent	257	9,783	30,764	30,439	651	22	161	-	(5)	(5)	(5)	(5)	(5)	(5)
65 under 70 percent	219	7,896	21,475	20,280	353	8	59	-	858	37,060	115,631	114,178	4,083	80
70 percent or more	1,687	59,941	160,655	158,260	1,115	111	1,052	-						
Total assets $100,000 under $1,000,000, total	4,228	1,141,107	3,055,374	3,006,955	58,700	12,233	14,410	2,232	3,263	876,706	2,532,020	2,491,499	75,052	8,227
Under 20 percent[2]	685	204,626	684,722	674,081	13,299	3,677	6,772	562	398	123,785	535,633	527,176	20,439	1,624
20 under 30 percent	483	126,426	369,200	363,012	1,928	2,282	564	-	335	88,605	265,825	261,623	3,979	1,433
30 under 35 percent	255	68,597	179,604	178,400	3,645	734	78	-	199	52,159	144,505	143,429	3,936	541
35 under 40 percent	142	31,516	85,738	84,133	2,050	559	358	-	127	28,286	77,123	75,607	2,292	507
40 under 45 percent	337	86,541	224,635	222,120	3,083	1,320	349	116	295	72,634	197,602	195,121	3,766	1,143
45 under 50 percent	198	44,397	123,371	121,585	1,762	411	-	-	152	36,671	111,282	109,516	2,133	326
50 under 55 percent	212	62,738	194,673	190,092	5,324	598	987	814	210	62,189	193,321	188,755	5,340	591
55 under 60 percent	240	68,420	172,930	169,526	2,942	749	211	42	173	52,401	132,701	129,883	3,624	581
60 under 65 percent	275	73,579	194,449	191,542	3,506	677	212	-	244	61,249	161,400	159,248	3,669	510
65 under 70 percent	224	52,702	138,164	136,290	4,077	375	254	698	214	49,805	134,036	132,162	4,135	365
70 percent or more	1,177	321,565	687,888	676,174	17,084	851	4,625	-	916	248,922	578,592	568,979	21,739	606
Total assets $1,000,000 under $25,000,000, total	308	938,362	1,732,800	1,684,119	56,178	8,538	8,992	918	267	828,266	1,546,140	1,501,996	62,180	6,367
Under 20 percent[2]	43	105,462	173,372	167,680	1,747	1,461	68	-	33	79,488	127,112	123,569	4,137	549
20 under 30 percent	16	54,879	82,370	79,257	243	1,103	60	-	13	35,273	46,806	43,892	1,439	575
30 under 35 percent	18	56,838	95,477	93,929	267	354	56	-	14	42,657	77,028	75,742	1,238	270
35 under 40 percent	14	27,338	74,462	72,533	1,188	417	60	217	12	22,590	68,052	66,247	1,236	346
40 under 45 percent	13	23,925	74,742	73,672	1,863	368	94	50	12	21,525	72,435	71,415	1,872	346
45 under 50 percent	26	112,521	228,898	224,587	6,547	1,810	336	600	23	102,644	210,396	206,553	6,762	1,653
50 under 55 percent	15	31,323	79,190	77,977	814	372	169	-	12	21,793	58,210	57,451	1,077	209
55 under 60 percent	24	81,693	159,757	155,583	2,421	926	1,243	-	19	72,413	144,346	140,576	2 749	776
60 under 65 percent	18	62,402	113,036	110,470	4,801	565	605	-	17	61,303	110,920	108,397	4,896	549
65 under 70 percent	18	51,534	100,890	98,285	2,061	259	163	-	13	43,096	87,481	85,142	2,330	192
70 percent or more	103	330,447	550,606	530,146	34,226	903	6,138	51	99	325,484	543,354	523,012	34,444	902
Total assets $25,000,000 or more, total	7	366,204	349,230	336,468	12,289	4,402	7,429	1,042	6	278,538	299,086	287,017	14,141	4,227
Under 20 percent[2]	1	46,903	51,098	50,345	4,008	1	-	-	1	46,903	51,098	50,345	4,008	1
20 under 30 percent	1	27,868	60,718	59,133	59	771	-	-	1	27,868	60,718	59,133	59	771
30 under 35 percent	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35 under 40 percent	1	32,142	40,162	39,623	2,250	852	322	7	1	32,142	40,162	39,623	2,250	852
40 under 45 percent	1	52,088	27,797	22,289	2,943	1,282	1,788	-	1	52,088	27,797	22,289	2,943	1,282
45 under 50 percent	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50 under 55 percent	1	87,766	50,144	49,451	[4]1,852	175	2,121	-	-	-	-	-	-	-
55 under 60 percent	1	26,578	7,480	6,102	474	516	15	1,035	1	26,578	7,480	6,102	474	516
60 under 65 percent	1	92,959	111,831	109,525	4,407	805	3,183	-	1	92,959	111,831	109,525	4,407	805
65 under 70 percent	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70 percent or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 16.—PERCENT OF NET WORTH TO TOTAL ASSETS: NUMBER OF RETURNS, TOTAL ASSETS, RECEIPTS, NET INCOME OR DEFICIT, INTEREST PAID, AND DISTRIBUTIONS TO STOCKHOLDERS, BY INDUSTRIAL DIVISION, BY SIZE OF TOTAL ASSETS—Continued

Percent of net worth to total assets, by industrial division, by size of total assets	Returns with and without net income								Returns with net income					
	Number of returns	Total assets (Thousand dollars)	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Interest paid (Thousand dollars)	Distributions to stockholders: Cash and assets other than own stock (Thousand dollars)	Distributions to stockholders: Corporation's own stock (Thousand dollars)	Number of returns	Total assets (Thousand dollars)	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (Thousand dollars)	Interest paid (Thousand dollars)
FINANCE, INSURANCE, AND REAL ESTATE	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Total	340,210	699,887,834	75,584,053	43,215,510	8,982,109	9,017,246	3,617,719	474,173	211,986	584,604,585	65,205,264	38,242,347	9,911,147	5,696,098
Returns with assets greater than zero, total	326,858	699,887,834	74,947,614	42,940,224	8,915,607	8,888,060	3,520,546	467,482	207,357	584,604,585	64,750,739	38,048,170	9,802,000	5,623,212
Under 20 percent[2]	127,848	593,885,321	56,936,801	25,887,903	4,610,505	8,074,460	1,372,886	222,601	66,751	492,900,884	43,532,939	23,229,223	5,162,238	4,983,852
20 under 30 percent	29,645	17,404,143	3,973,994	2,874,569	432,156	321,547	98,420	23,414	20,305	14,725,317	3,404,076	2,432,598	494,885	263,866
30 under 35 percent	13,351	10,026,401	3,157,673	2,644,447	227,607	107,776	78,724	6,233	9,457	8,796,278	2,847,803	2,389,389	259,258	86,814
35 under 40 percent	11,624	8,584,306	2,427,172	2,034,746	148,194	79,937	44,908	4,050	8,590	7,662,627	1,958,757	1,627,986	180,163	63,136
40 under 45 percent	11,287	6,755,315	2,200,281	1,866,447	172,450	48,201	46,660	3,182	8,492	5,964,532	2,023,467	1,719,968	195,147	35,807
45 under 50 percent	9,635	6,453,639	2,105,362	1,730,124	154,955	50,009	44,043	8,190	7,234	5,203,841	1,851,142	1,516,666	179,207	35,513
50 under 55 percent	11,405	6,588,848	1,935,526	1,639,237	157,248	37,891	64,712	4,098	8,022	5,500,419	1,606,276	1,349,080	176,566	29,361
55 under 60 percent	8,040	5,389,899	1,668,513	1,368,979	175,079	31,595	77,178	2,375	6,313	4,737,513	1,500,376	1,223,083	186,272	25,305
60 under 65 percent	8,430	3,198,340	739,549	519,858	148,959	28,455	25,932	7,016	6,287	2,780,794	673,229	469,529	163,641	23,275
65 under 70 percent	8,690	2,955,578	695,748	470,890	133,490	22,346	51,486	6,524	6,626	2,498,395	608,654	404,314	147,096	18,228
70 percent or more	84,249	38,417,121	5,075,731	1,885,589	2,554,956	79,283	1,612,795	179,797	58,270	34,449,047	4,730,805	1,676,519	2,656,472	56,748
No percent computed[3]	2,654	228,923	31,764	17,435	8	6,560	2,802	2	1,010	44,938	13,215	9,815	1,655	1,307
Total assets under $100,000, total	170,196	6,608,642	2,455,860	1,834,176	190,525	131,176	133,502	2,853	95,549	4,044,817	1,737,633	1,270,813	347,616	71,140
Under 20 percent[2]	54,194	2,224,323	825,055	625,056	438,904	72,385	50,387	158	21,997	1,062,001	413,864	293,085	57,105	31,298
20 under 30 percent	14,457	629,010	248,380	198,570	12,170	15,542	2,968	47	8,471	387,888	172,911	138,814	21,501	9,822
30 under 35 percent	6,894	288,463	120,032	94,656	10,139	7,417	2,439	-	4,331	193,149	95,574	76,763	13,280	4,680
35 under 40 percent	5,928	266,582	82,349	62,366	9,762	5,524	886	41	4,039	193,457	68,068	51,325	12,177	4,277
40 under 45 percent	5,807	243,035	105,585	83,125	9,202	4,418	1,098	-	3,983	176,812	90,420	70,818	14,123	3,099
45 under 50 percent	4,539	222,803	89,336	71,316	12,443	3,926	3,483	-	3,087	160,325	74,252	58,226	15,256	2,706
50 under 55 percent	6,914	235,761	98,689	72,593	10,752	3,997	2,553	-	4,346	162,456	76,985	51,911	15,363	2,895
55 under 60 percent	4,180	199,222	78,228	62,836	11,068	3,118	869	-	3,030	152,246	76,409	57,292	12,591	2,449
60 under 65 percent	4,630	184,511	82,572	63,137	12,688	2,429	1,250	185	3,204	134,006	71,191	55,406	15,228	1,596
65 under 70 percent	5,028	208,774	100,942	70,347	15,596	2,627	23,471	936	3,516	152,190	83,894	58,574	17,819	1,534
70 percent or more	55,134	1,872,720	606,857	416,402	125,450	8,806	41,296	1,484	34,621	1,317,052	516,154	350,545	152,212	6,529
Total assets $100,000 under $1,000,000, total	123,950	36,402,892	7,042,418	4,363,852	940,807	822,535	267,623	43,135	88,098	25,926,274	5,647,283	3,459,773	1,275,014	543,495
Under 20 percent[2]	48,920	15,778,567	2,615,551	1,625,007	25,589	504,030	28,811	2,630	27,265	9,174,330	1,735,051	1,063,511	235,265	285,224
20 under 30 percent	13,503	3,894,854	821,994	499,134	110,035	108,958	13,486	7,802	10,537	3,086,773	701,748	422,448	134,435	87,071
30 under 35 percent	5,882	1,682,607	399,875	261,413	54,398	43,610	11,134	327	4,702	1,344,922	350,011	232,895	62,978	34,632
35 under 40 percent	5,150	1,486,495	320,757	208,773	50,604	31,437	3,767	595	4,128	1,204,402	277,536	176,631	58,431	26,854
40 under 45 percent	4,981	1,351,370	350,188	239,305	57,969	24,693	6,988	2,263	4,140	1,117,782	308,656	208,464	65,848	24,382
45 under 50 percent	4,689	1,226,195	324,648	200,125	55,404	23,554	7,561	3,990	3,859	1,015,533	281,783	166,206	64,168	26,470
50 under 55 percent	4,129	1,144,622	245,965	153,731	56,920	18,942	6,302	3,546	3,414	968,503	217,794	136,276	61,498	15,814
55 under 60 percent	3,522	895,545	227,655	149,651	48,915	13,984	10,787	2,008	3,025	777,249	206,717	134,188	52,335	12,157
60 under 65 percent	3,485	928,942	212,191	131,494	45,859	13,122	6,268	1,116	2,838	732,608	185,029	111,227	52,391	10,312
65 under 70 percent	3,406	869,191	218,377	143,291	46,443	10,802	10,008	201	2,917	741,939	199,404	129,660	53,959	9,108
70 percent or more	26,140	7,102,010	1,302,005	750,181	388,748	28,361	162,511	18,657	21,193	5,743,328	1,181,585	677,613	433,622	20,901
Total assets $1,000,000 under $25,000,000, total	29,746	144,950,499	13,025,004	6,028,513	1,644,928	2,521,553	652,085	87,927	21,602	104,167,933	9,603,594	4,390,338	1,952,887	1,385,661
Under 20 percent[2]	22,199	119,636,612	7,923,332	2,727,805	613,391	2,260,956	241,487	48,971	15,763	84,267,505	5,396,316	1,799,379	809,341	1,197,880
20 under 30 percent	1,601	5,102,166	1,191,612	872,143	107,004	105,554	22,190	5,586	1,223	3,964,872	965,034	694,067	130,445	81,433
30 under 35 percent	544	1,928,168	494,184	371,997	41,285	32,411	9,071	5,906	399	1,415,293	383,507	277,399	54,446	23,873
35 under 40 percent	508	1,845,111	488,125	388,906	43,801	21,972	6,672	3,146	393	1,428,166	385,641	302,586	54,564	16,654
40 under 45 percent	460	1,552,176	394,847	316,939	32,367	18,029	5,719	836	331	1,088,971	285,948	223,955	41,980	11,265
45 under 50 percent	378	1,301,928	297,455	225,526	30,489	14,856	5,640	888	265	894,692	214,895	157,770	39,225	9,401
50 under 55 percent	345	1,060,986	249,817	184,333	35,213	11,211	10,750	500	249	767,578	204,488	146,742	41,195	7,063
55 under 60 percent	321	959,049	261,075	195,210	35,196	9,885	23,457	367	244	734,281	200,190	143,212	39,200	6,411
60 under 65 percent	302	927,001	260,445	188,111	51,575	8,354	12,737	1,670	232	756,294	232,668	165,780	57,185	6,817
65 under 70 percent	244	830,138	165,278	88,033	46,020	5,986	7,707	4,637	182	638,293	147,223	75,119	49,848	4,655
70 percent or more	2,825	9,744,320	1,293,672	467,886	608,661	30,734	306,655	15,420	2,315	8,199,190	1,186,409	403,222	635,448	19,722
Total assets $25,000,000 or more, total	2,966	511,925,801	52,424,332	30,713,683	6,139,347	5,412,796	2,467,336	333,567	2,108	450,465,561	47,762,229	28,927,246	6,226,483	3,622,916
Under 20 percent[2]	2,535	456,245,819	39,572,363	20,910,035	4,010,429	5,237,089	1,052,201	170,842	1,726	398,457,048	35,987,768	20,073,248	4,060,527	3,469,445
20 under 30 percent	84	7,778,113	1,712,608	1,304,722	202,947	91,493	59,776	9,979	74	7,285,784	1,564,383	1,177,269	208,504	85,540
30 under 35 percent	31	6,127,163	2,143,582	1,916,381	121,785	24,338	56,080	-	25	5,842,914	2,018,711	1,802,332	128,554	23,629
35 under 40 percent	38	4,986,118	1,535,941	1,374,701	44,027	21,004	33,583	268	30	4,176,602	1,227,512	1,097,444	54,991	15,351
40 under 45 percent	39	3,608,734	1,349,661	1,227,078	72,912	1,061	32,855	83	38	3,580,967	1,338,443	1,216,731	73,196	1,061
45 under 50 percent	29	3,702,713	1,393,923	1,233,157	56,619	7,673	27,359	3,312	23	3,133,291	1,280,212	1,134,464	60,558	2,936
50 under 55 percent	17	4,147,479	1,341,055	1,228,580	54,363	3,741	45,107	52	13	3,601,882	1,113,009	1,014,151	58,510	3,589
55 under 60 percent	17	3,336,083	1,101,555	961,282	79,900	4,608	42,065	-	14	3,073,737	1,023,060	888,391	82,146	4,288
60 under 65 percent	13	1,157,886	184,341	137,116	38,837	4,550	5,677	4,045	13	1,157,886	184,341	137,116	38,837	4,550
65 under 70 percent	12	1,047,475	211,151	169,219	25,431	2,931	10,300	750	11	965,973	178,133	140,961	25,470	2,931
70 percent or more	150	19,698,071	1,873,197	251,120	1,432,097	11,382	1,102,333	144,236	141	19,189,477	1,846,657	245,139	1,435,190	9,596

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 16.—PERCENT OF NET WORTH TO TOTAL ASSETS: NUMBER OF RETURNS, TOTAL ASSETS, RECEIPTS, NET INCOME OR DEFICIT, INTEREST PAID, AND DISTRIBUTIONS TO STOCKHOLDERS, BY INDUSTRIAL DIVISION, BY SIZE OF TOTAL ASSETS—Continued

Percent of net worth to total assets, by industrial division, by size of total assets	Returns with and without net income								Returns with net income					
	Number of returns	Total assets (Thousand dollars)	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Interest paid (Thousand dollars)	Distributions to stockholders: Cash and assets other than own stock (Thousand dollars)	Distributions to stockholders: Corporation's own stock (Thousand dollars)	Number of returns	Total assets (Thousand dollars)	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (Thousand dollars)	Interest paid (Thousand dollars)
SERVICES	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Total	137,955	22,829,046	25,920,339	24,563,082	889,926	405,933	233,045	63,331	72,985	15,517,290	19,701,290	18,677,167	1,471,242	235,778
Returns with assets greater than zero, total	131,260	22,829,046	25,692,511	24,352,234	896,079	401,485	219,022	63,083	71,283	15,517,290	19,577,407	18,563,321	1,453,746	234,241
Under 20 percent[2]	44,072	7,518,969	6,452,235	6,090,795	[4]216,169	220,344	19,409	2,517	14,992	3,679,074	3,400,293	3,218,649	133,004	107,730
20 under 30 percent	10,125	2,260,525	2,452,377	2,356,301	58,226	53,409	13,063	2,160	5,972	1,439,394	1,858,205	1,792,727	96,926	33,254
30 under 35 percent	5,921	1,098,252	1,641,217	1,576,494	23,707	23,048	6,911	1,366	3,729	621,914	1,091,131	1,040,322	52,930	13,378
35 under 40 percent	4,214	988,655	1,428,919	1,378,448	40,233	16,661	9,715	5,562	2,689	697,710	1,221,155	1,182,444	57,435	10,031
40 under 45 percent	4,873	976,450	1,251,038	1,198,363	43,625	15,363	10,125	885	3,265	643,082	1,006,104	969,088	68,930	9,358
45 under 50 percent	4,000	1,055,953	1,384,024	1,284,448	107,526	14,879	7,147	2,040	2,940	919,029	1,265,107	1,173,481	115,736	12,818
50 under 55 percent	6,572	1,545,108	1,794,966	1,639,663	138,216	18,627	12,503	5,893	4,118	1,367,750	1,632,476	1,483,149	148,847	16,105
55 under 60 percent	4,028	953,954	1,227,109	1,151,058	89,284	9,403	11,360	9,603	2,915	810,440	1,090,178	1,020,611	96,628	7,624
60 under 65 percent	4,168	919,022	1,276,555	1,207,323	96,385	7,807	13,674	7,154	3,099	803,930	1,169,116	1,109,261	103,152	6,589
65 under 70 percent	4,574	1,037,445	1,344,692	1,298,906	90,176	6,932	22,043	11,777	3,458	933,300	1,220,162	1,178,825	96,905	5,805
70 percent or more	36,495	4,443,519	5,401,048	5,132,972	425,742	14,478	92,886	14,126	23,100	3,590,258	4,600,144	4,371,882	482,726	11,405
No percent computed[3]	2,218	21,194	38,331	37,463	[4]872	534	186	-	1,006	11,409	23,336	22,882	527	114
Total assets under $100,000, total	97,106	2,747,346	6,372,652	6,180,038	41,833	40,887	35,891	1,582	49,135	1,652,160	4,140,992	4,030,960	236,983	20,305
Under 20 percent[2]	32,797	854,966	1,946,786	1,868,733	[4]101,934	21,492	4,345	1	10,221	321,173	749,735	725,509	33,907	7,073
20 under 30 percent	6,904	231,241	601,301	591,872	8,250	4,599	2,295	186	3,978	148,220	448,231	443,017	15,808	2,966
30 under 35 percent	4,214	141,738	387,126	383,035	4,234	2,470	428	-	2,514	99,740	305,388	302,422	9,148	1,689
35 under 40 percent	2,708	101,386	239,293	233,859	5,768	1,987	1,086	-	1,623	66,872	182,379	178,338	8,723	1,185
40 under 45 percent	3,469	116,024	303,830	298,613	8,077	1,821	462	-	2,230	85,215	226,532	221,762	10,433	1,264
45 under 50 percent	2,671	99,645	239,363	234,610	8,172	1,448	1,348	-	1,898	73,598	194,007	191,307	10,722	1,039
50 under 55 percent	4,977	127,371	333,226	324,353	11,166	1,342	3,191	9	2,920	83,598	240,930	233,239	16,024	822
55 under 60 percent	2,774	100,545	228,516	224,462	5,876	1,306	1,707	-	1,856	71,824	174,026	171,249	8,869	991
60 under 65 percent	2,858	93,743	235,406	222,704	10,706	899	1,646	-	2,026	71,014	191,595	179,963	13,403	623
65 under 70 percent	3,416	101,402	273,132	265,532	8,579	523	1,675	-	2,444	77,745	221,872	215,900	11,594	426
70 percent or more	28,120	768,907	1,550,098	1,498,549	73,858	2,854	17,522	1,386	16,430	547,868	1,184,583	1,147,985	97,872	2,113
Total assets $100,000 under $1,000,000, total	31,613	8,210,970	9,432,166	9,010,777	216,147	156,805	60,585	15,457	20,503	5,240,486	7,273,558	6,968,039	470,953	82,448
Under 20 percent[2]	10,274	2,845,191	2,523,496	• 2,411,668	[4]84,167	88,012	7,444	104	4,271	1,171,508	1,335,824	1,286,749	54,253	35,472
20 under 30 percent	2,990	813,931	875,530	829,192	20,875	20,643	1,645	262	1,857	511,323	654,560	623,433	39,072	12,380
30 under 35 percent	1,607	471,854	616,033	577,741	18,501	11,703	761	369	1,153	341,722	527,950	494,386	24,306	8,092
35 under 40 percent	1,387	349,042	496,654	478,352	12,680	7,076	3,249	-	984	247,465	425,830	408,815	17,884	4,630
40 under 45 percent	1,292	307,804	378,700	357,969	17,497	5,822	5,889	-	961	224,415	324,724	309,362	23,837	4,000
45 under 50 percent	1,231	293,020	463,916	451,504	19,643	4,002	1,745	1,604	969	233,185	417,643	408,131	22,984	3,284
50 under 55 percent	1,502	409,049	564,793	543,033	31,986	4,907	1,697	3,198	1,125	313,140	512,614	493,340	36,465	3,370
55 under 60 percent	1,163	285,117	372,482	352,580	22,184	3,768	1,544	-	986	239,819	327,084	310,258	23,562	3,119
60 under 65 percent	1,209	297,823	471,069	452,674	28,317	2,831	1,908	-	989	240,380	430,582	414,753	31,034	2,228
65 under 70 percent	1,085	265,946	514,489	504,550	26,026	2,042	3,752	3,046	954	244,199	481,608	472,027	27,459	1,814
70 percent or more	7,854	1,866,340	2,152,116	2,048,626	147,566	5,611	30,951	6,874	6,244	1,472,177	1,833,385	1,745,031	170,058	4,059
Total assets $1,000,000 under $25,000,000, total	2,476	7,497,138	7,095,342	6,679,792	357,201	133,677	78,441	22,109	1,597	5,083,767	5,825,848	5,521,936	474,487	76,227
Under 20 percent[2]	985	2,709,552	1,489,634	1,364,401	[4]23,683	81,087	4,194	632	492	1,413,131	883,499	816,919	41,729	41,149
20 under 30 percent	222	649,661	671,495	642,101	16,723	13,767	2,298	1,143	132	391,939	526,147	506,094	25,954	7,733
30 under 35 percent	97	271,024	368,915	350,682	13,528	5,653	5,392	175	62	180,452	257,793	243,514	19,476	3,597
35 under 40 percent	116	438,980	610,308	585,176	17,065	6,305	4,324	4,089	79	274,126	530,282	514,230	26,108	2,923
40 under 45 percent	107	319,712	390,874	373,271	8,847	4,768	1,156	885	71	205,843	326,545	314,185	15,801	2,863
45 under 50 percent	96	328,912	524,293	505,754	22,238	4,746	2,798	436	71	277,870	497,005	481,463	24,557	3,812
50 under 55 percent	87	308,737	360,154	328,658	27,937	4,106	2,051	961	67	271,061	342,139	312,951	29,231	3,641
55 under 60 percent	84	309,959	404,677	393,325	30,758	2,854	3,858	219	66	240,464	367,634	358,413	33,731	2,039
60 under 65 percent	98	335,287	369,129	349,931	33,931	3,772	6,254	7,154	81	300,367	345,988	332,531	35,284	3,433
65 under 70 percent	69	258,275	334,136	320,821	25,238	2,136	7,107	549	56	199,534	293,747	282,895	27,519	1,334
70 percent or more	514	1,562,076	1,570,859	1,464,813	184,611	4,483	39,009	5,866	419	1,324,017	1,454,201	1,357,882	195,089	3,703
Total assets $25,000,000 or more, total	65	4,373,592	2,792,351	2,481,627	235,898	70,116	44,105	23,935	48	3,540,877	2,337,009	2,042,386	271,323	55,231
Under 20 percent[2]	16	1,109,260	492,319	445,993	[4]6,385	29,753	3,426	1,780	8	773,262	431,235	389,472	3,115	24,036
20 under 30 percent	9	565,692	304,051	293,136	12,378	14,400	6,825	569	5	387,912	228,267	220,183	16,092	10,175
30 under 35 percent	3	213,636	269,143	265,036	[4]12,556	3,222	330	822	-	-	-	-	-	-
35 under 40 percent	3	109,247	82,664	81,061	4,720	1,293	1,056	1,473	3	109,247	82,664	81,061	4,720	1,293
40 under 45 percent	5	232,910	177,634	168,510	9,204	2,952	2,618	-	3	127,609	128,303	123,779	18,859	1,231
45 under 50 percent	2	334,376	156,452	92,580	57,473	4,683	1,256	-	2	334,376	156,452	92,580	57,473	4,683
50 under 55 percent	6	699,951	536,793	443,619	67,127	8,272	5,564	1,725	6	699,951	536,793	443,619	67,127	8,272
55 under 60 percent	7	258,333	221,434	180,691	30,466	1,475	4,251	9,384	7	258,333	221,434	180,691	30,466	1,475
60 under 65 percent	3	192,169	200,951	182,014	23,431	305	3,866	-	3	192,169	200,951	182,014	23,431	305
65 under 70 percent	4	411,822	222,935	208,003	30,333	2,231	9,509	8,182	4	411,822	222,935	208,003	30,333	2,231
70 percent or more	7	246,196	127,975	120,984	19,707	1,520	5,404	-	7	246,196	127,975	120,984	19,707	1,530

[1]Includes data from returns not allocable to an industrial division. [2]Includes zero and negative percents. [3]Includes data from returns statistically processed in thousands of dollars with either total assets or net worth greater than zero but less than $500. These data are not distributed by size of total assets. [4]Deficit. [5]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

MANUFACTURING AND TRADE CORPORATION RETURNS

Table 17.—SIZE OF INVENTORY CHANGE: NUMBER OF RETURNS, BUSINESS RECEIPTS, INVENTORIES, NET INCOME, AND TAX, BY SIZE OF BUSINESS RECEIPTS, MANUFACTURING AND TRADE CORPORATIONS

Inventory change, industry, size of business receipts	Returns with and without net income					Returns with net income					
	Number of returns	Business receipts (Thousand dollars)	Inventory, beginning of year (Thousand dollars)	Inventory, end of year (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Inventory, beginning of year (Thousand dollars)	Inventory, end of year (Thousand dollars)	Net income (Thousand dollars)	Income tax (Thousand dollars)
TOTAL MANUFACTURING	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Total	173,558	369,911,448	54,797,710	57,522,979	22,493,578	110,494	329,783,972	48,219,391	51,067,582	24,549,132	11,403,317
Returns with both beginning and ending inventory, by percent of change, total	122,746	352,624,967	53,889,517	56,137,252	22,020,141	85,661	316,468,704	47,648,095	50,067,639	23,671,447	11,053,157
Increase, total	62,701	224,179,982	32,294,365	37,632,923	15,274,645	47,404	207,910,165	29,805,693	34,466,676	15,929,308	7,571,097
100 percent or more	11,271	9,178,762	486,367	1,474,579	240,559	7,740	7,374,517	357,292	1,072,616	388,094	157,429
75 under 100 percent	2,834	4,508,529	372,296	689,679	227,207	2,161	4,053,689	329,976	611,687	254,158	115,921
50 under 75 percent	7,237	10,664,517	998,908	1,594,123	474,614	5,255	9,293,986	865,467	1,381,547	544,459	245,396
25 under 50 percent	14,075	28,868,098	3,372,436	4,616,540	1,476,669	10,741	26,008,249	2,966,032	4,065,447	1,594,825	736,075
15 under 25 percent	8,706	35,659,637	5,238,725	6,285,226	2,104,479	6,790	33,891,239	5,002,240	6,001,841	2,175,771	986,196
10 under 15 percent	6,050	24,463,812	4,192,873	4,721,885	1,570,577	4,710	22,908,314	3,896,853	4,389,851	1,629,090	786,161
5 under 10 percent	6,119	37,512,423	5,964,211	6,398,385	3,023,263	4,906	34,063,464	5,373,617	5,762,789	3,100,041	1,534,517
Less than 5 percent	6,409	73,324,204	11,668,549	11,852,506	6,157,277	5,101	70,316,707	11,014,216	11,180,898	6,242,870	3,009,402
No change	13,989	3,219,433	170,310	170,310	86,245	8,613	2,310,102	107,161	107,161	118,090	42,253
Decrease, total	46,056	125,225,552	21,424,842	18,334,019	6,659,251	29,644	106,243,437	17,735,241	15,493,802	7,624,049	3,439,807
Less than 5 percent	4,952	35,152,117	5,991,919	5,814,909	2,709,046	3,665	32,955,212	5,610,393	5,444,593	2,763,728	1,263,900
5 under 10 percent	6,195	28,169,674	4,762,883	4,403,661	1,789,477	4,619	24,728,470	4,238,804	3,918,810	1,879,807	887,339
10 under 25 percent	16,133	43,448,729	7,417,018	6,249,759	1,958,239	10,487	35,471,848	5,683,065	4,824,675	2,344,949	1,028,989
25 under 50 percent	13,147	14,575,286	2,543,417	1,651,359	276,944	8,107	10,742,720	1,819,125	1,179,425	532,607	225,498
50 percent or more	5,629	3,879,746	709,605	214,331	[1]74,455	2,766	2,350,187	383,854	126,299	102,958	34,081
Returns with no percent computed, total	50,812	17,286,481	908,193	1,385,727	473,437	24,833	13,315,268	571,296	999,943	877,685	350,160
With beginning inventory only	4,981	4,071,324	903,599	-	99,448	2,103	2,879,331	569,724	-	222,621	86,918
With ending inventory only	15,028	8,525,284	-	1,380,009	179,260	7,748	6,699,955	-	996,609	362,209	151,025
Other[2]	30,803	4,689,873	4,594	5,718	194,729	14,982	3,735,982	1,572	3,334	292,855	112,217
Business receipts under $1,000,000, total	141,417	32,609,536	3,374,522	3,681,809	374,443	83,811	24,046,420	2,195,036	2,474,421	1,222,154	351,065
Returns with both beginning and ending inventory, by percent of change, total	92,932	26,888,064	3,182,772	3,327,333	405,087	60,840	20,168,330	2,102,241	2,282,085	957,709	281,144
Increase, total	44,658	14,886,888	1,526,067	2,079,940	320,888	31,609	11,722,527	1,115,945	1,505,664	568,881	172,091
100 percent or more	9,641	2,434,753	102,140	324,004	18,515	6,316	1,869,636	70,236	215,111	98,375	28,872
75 under 100 percent	2,075	750,290	57,701	106,969	17,174	1,495	593,712	39,618	73,495	29,750	9,111
50 under 75 percent	5,632	1,659,448	118,174	188,753	40,482	3,826	1,286,481	85,275	136,586	72,334	22,322
25 under 50 percent	10,191	3,479,735	347,684	468,925	92,040	7,351	2,788,792	263,222	355,561	132,859	40,494
15 under 25 percent	5,898	2,148,341	240,492	287,752	49,765	4,324	1,689,320	180,993	216,781	79,234	24,066
10 under 15 percent	3,904	1,421,455	167,446	187,997	33,911	2,824	1,140,685	117,756	132,210	50,702	14,199
5 under 10 percent	3,882	1,506,525	224,138	240,852	32,340	2,961	1,189,368	168,082	180,719	52,424	16,454
Less than 5 percent	3,435	1,486,341	268,292	274,688	36,661	2,512	1,164,533	190,763	195,201	53,203	16,573
No change	13,502	1,928,142	99,541	99,541	45,526	8,230	1,463,571	62,371	62,371	70,482	20,097
Decrease, total	34,772	10,073,034	1,557,164	1,147,852	38,673	21,001	6,982,232	923,925	714,050	318,346	88,956
Less than 5 percent	3,040	1,097,596	188,173	182,483	21,066	2,031	810,636	125,688	122,037	32,791	9,293
5 under 10 percent	4,011	1,501,699	220,266	203,704	40,555	2,806	1,123,737	153,545	142,108	57,520	18,747
10 under 25 percent	12,206	3,671,555	555,025	461,449	37,364	7,454	2,562,160	339,032	282,502	112,140	31,791
25 under 50 percent	10,700	2,681,823	372,277	240,550	[1]411	6,434	1,867,491	222,344	143,975	84,442	22,980
50 percent or more	4,815	1,120,361	221,423	59,666	[1]59,901	2,276	618,208	83,316	23,428	31,453	6,145
Returns with no percent computed, total	48,485	5,721,472	191,750	354,476	[1]30,644	22,971	3,878,090	92,795	192,336	264,445	69,921
With beginning inventory only	4,495	703,170	187,156	-	[1]17,090	1,739	366,215	91,223	-	53,586	9,849
With ending inventory only	13,912	2,421,030	-	349,682	[1]57,391	6,890	1,608,656	-	189,926	74,671	21,261
Other[2]	30,078	2,597,272	4,594	4,794	43,837	14,342	1,903,219	1,572	2,410	136,188	38,811
Business receipts $1,000,000 under $50,000,000, total	31,391	130,377,637	18,329,229	19,384,009	6,124,294	26,006	110,567,018	14,905,274	16,057,576	7,034,298	3,274,577
Returns with both beginning and ending inventory, by percent of change, total	29,082	122,589,547	17,838,551	18,683,145	5,801,277	24,159	104,340,971	14,579,748	15,554,249	6,625,017	3,097,437
Increase, total	17,581	75,207,595	9,821,127	12,059,955	3,999,922	15,367	66,719,647	8,522,094	10,431,959	4,336,660	2,031,065
100 percent or more	1,618	5,387,976	296,629	861,044	215,689	1,416	4,715,861	247,434	712,166	264,244	117,057
75 under 100 percent	751	2,609,406	192,124	356,527	121,748	658	2,311,144	167,887	312,009	136,123	61,561
50 under 75 percent	1,590	5,487,050	488,711	784,840	269,036	1,416	4,849,268	409,447	657,936	300,073	138,365
25 under 50 percent	3,823	14,696,948	1,573,983	2,121,762	725,495	3,334	13,030,167	1,345,841	1,812,178	787,428	359,265
15 under 25 percent	2,738	12,004,883	1,582,783	1,893,748	629,653	2,396	10,695,506	1,405,797	1,681,334	671,476	313,985
10 under 15 percent	2,082	9,933,442	1,454,876	1,637,396	586,650	1,827	9,034,325	1,289,682	1,451,569	620,912	296,092
5 under 10 percent	2,138	10,547,379	1,725,131	1,850,586	610,496	1,857	9,293,954	1,478,753	1,585,945	655,246	311,597
Less than 5 percent	2,841	14,540,511	2,506,890	2,554,052	841,155	2,463	12,789,422	2,177,253	2,218,822	901,158	433,143
No change	486	1,024,813	55,565	55,565	43,323	383	846,531	44,790	44,790	47,608	22,156
Decrease, total	11,015	46,357,139	7,961,859	6,567,625	1,758,032	8,409	36,774,793	6,012,864	5,077,500	2,240,749	1,044,216
Less than 5 percent	1,833	8,597,560	1,524,738	1,480,280	488,856	1,561	7,574,781	1,333,989	1,294,851	519,558	249,844
5 under 10 percent	2,119	10,211,476	1,751,671	1,622,236	526,301	1,754	8,684,417	1,441,546	1,335,463	587,787	277,146
10 under 25 percent	3,832	16,866,867	2,957,615	2,470,851	618,246	2,955	13,342,854	2,197,062	1,836,279	773,616	360,957
25 under 50 percent	2,421	8,239,073	1,332,832	878,049	142,614	1,651	5,601,698	814,043	540,243	296,065	131,589
50 percent or more	810	2,442,163	395,003	116,209	[1]17,985	488	1,571,043	226,224	70,664	63,723	24,680
Returns with no percent computed, total	2,309	7,788,090	490,678	700,864	323,017	1,847	6,226,047	325,526	503,327	409,281	177,140
With beginning inventory only	480	1,807,376	490,678	-	65,565	359	1,373,371	325,526	-	98,629	42,443
With ending inventory only	1,107	4,088,603	-	699,940	158,965	851	3,220,403	-	502,403	206,390	88,489
Other[2]	722	1,892,111	-	924	98,487	637	1,632,273	-	924	104,262	46,208
Business receipts $50,000,000 or more, total	750	206,924,275	33,093,959	34,457,161	15,994,841	677	195,170,534	31,119,081	32,535,585	16,292,680	7,777,675
Returns with both beginning and ending inventory, by percent of change, total	732	203,147,356	32,868,194	34,126,774	15,813,777	662	191,959,403	30,966,106	32,231,305	16,088,721	7,674,576
Increase, total	462	134,085,499	20,947,171	23,493,028	10,953,835	428	129,467,991	20,167,654	22,529,053	11,023,767	5,367,941
100 percent or more	12	1,356,033	87,598	289,531	6,355	8	789,020	39,622	145,339	25,475	11,500
75 under 100 percent	8	1,148,833	122,471	226,183	88,285	8	1,148,833	122,471	226,183	88,285	45,249
50 under 75 percent	15	3,518,019	392,023	620,530	165,096	13	3,158,237	370,745	587,025	172,052	84,709
25 under 50 percent	61	10,691,415	1,450,769	2,025,853	659,134	56	10,189,290	1,356,969	1,897,708	674,538	336,316
15 under 25 percent	70	21,506,413	3,415,450	4,103,726	1,425,061	70	21,506,413	3,415,450	4,103,726	1,425,061	648,145
10 under 15 percent	64	13,108,915	2,570,551	2,896,492	950,016	59	12,733,304	2,489,415	2,806,072	957,476	475,870
5 under 10 percent	99	25,458,519	4,014,942	4,306,947	2,380,427	88	23,580,142	3,726,782	3,996,125	2,392,371	1,206,466
Less than 5 percent	133	57,297,352	8,893,367	9,023,766	5,279,461	126	56,362,752	8,646,200	8,766,875	5,288,509	2,559,686
No change	1	266,478	15,204	15,204	[1]2,604	-	-	-	-	-	-
Decrease, total	269	68,795,379	11,905,819	10,618,542	4,862,546	234	62,491,412	10,798,452	9,702,252	5,064,954	2,306,635
Less than 5 percent	79	25,456,961	4,279,008	4,152,146	2,199,124	73	24,569,795	4,150,716	4,027,705	2,211,379	1,004,763
5 under 10 percent	65	16,456,499	2,790,946	2,577,721	1,222,621	59	14,920,316	2,643,713	2,441,239	1,234,500	591,446
10 under 25 percent	95	22,910,307	3,904,378	3,317,459	1,302,629	78	19,566,834	3,146,971	2,705,894	1,459,193	636,241
25 under 50 percent	26	3,654,390	838,308	532,760	134,741	22	3,273,531	782,738	495,207	152,100	70,929
50 percent or more	4	317,222	93,179	38,456	3,431	2	160,936	74,314	32,207	7,782	3,256
Returns with no percent computed, total	18	3,776,919	225,765	330,387	181,064	15	3,211,131	152,975	304,280	203,959	103,099
With beginning inventory only	6	1,560,778	225,765	-	50,973	5	1,139,745	152,975	-	70,406	34,626
With ending inventory only	9	2,015,651	-	330,387	77,686	7	1,870,896	-	304,280	81,148	41,275
Other[2]	3	200,490	-	-	52,405	3	200,490	-	-	52,405	27,198

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

MANUFACTURING AND TRADE CORPORATION RETURNS

Table 17.—SIZE OF INVENTORY CHANGE: NUMBER OF RETURNS, BUSINESS RECEIPTS, INVENTORIES, NET INCOME, AND TAX, BY SIZE OF BUSINESS RECEIPTS, MANUFACTURING AND TRADE CORPORATIONS—Continued

Inventory change, industry, size of business receipts	Returns with and without net income					Returns with net income					
	Number of returns	Business receipts (Thousand dollars)	Inventory, beginning of year (Thousand dollars)	Inventory, end of year (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Inventory, beginning of year (Thousand dollars)	Inventory, end of year (Thousand dollars)	Net income (Thousand dollars)	Income tax (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
TOTAL WHOLESALE AND RETAIL TRADE[3]											
Total	364,947	266,419,143	26,471,502	28,782,904	4,563,809	224,948	225,599,088	21,294,976	23,460,168	5,861,975	2,271,775
Returns with both beginning and ending inventory, by percent of change, total	251,647	237,205,182	25,776,578	26,933,284	4,275,880	171,155	204,475,725	20,928,884	22,280,177	5,132,927	2,034,888
Increase, total	117,070	147,208,776	14,530,221	17,768,322	3,155,302	89,717	132,241,370	12,703,662	15,435,027	3,457,620	1,409,322
100 percent or more	13,061	13,398,939	442,471	1,536,388	293,692	8,830	11,651,017	365,959	1,291,826	346,776	140,213
75 under 100 percent	3,340	3,531,126	214,596	399,237	59,137	2,459	2,880,416	175,823	327,938	69,320	25,656
50 under 75 percent	9,406	7,406,368	608,466	978,975	132,255	6,880	6,166,078	475,380	766,686	160,905	58,532
25 under 50 percent	22,033	23,442,772	1,866,640	2,511,734	381,487	16,865	20,603,446	1,564,162	2,101,827	443,575	163,805
15 under 25 percent	18,745	19,921,076	2,161,698	2,576,956	474,806	14,715	17,532,471	1,861,920	2,218,198	512,801	207,416
10 under 15 percent	14,567	16,794,001	1,966,151	2,205,779	345,107	11,307	15,296,629	1,743,805	1,956,241	373,869	153,677
5 under 10 percent	18,234	27,002,992	2,982,909	3,197,736	639,331	14,530	24,890,498	2,657,668	2,848,060	673,912	295,422
Less than 5 percent	17,684	35,711,502	4,287,290	4,361,517	829,487	14,131	33,220,815	3,858,945	3,924,251	876,462	364,601
No change	33,668	6,423,426	485,392	485,392	99,194	19,554	4,859,905	336,157	336,157	144,379	42,736
Decrease, total	100,909	83,572,980	10,760,965	8,679,570	1,021,384	61,884	67,374,450	7,889,065	6,508,993	1,530,928	582,830
Less than 5 percent	14,278	16,309,172	2,151,101	2,090,282	310,807	10,437	14,359,026	1,790,924	1,741,265	350,888	141,648
5 under 10 percent	18,557	16,722,151	2,154,969	1,996,404	291,143	11,988	13,544,824	1,607,501	1,489,366	361,556	148,077
10 under 25 percent	35,563	25,877,128	3,571,524	2,981,974	276,837	21,696	20,651,291	2,616,019	2,187,861	427,522	152,859
25 under 50 percent	22,947	18,381,447	2,116,932	1,372,381	112,474	13,197	14,399,357	1,461,869	954,433	257,425	90,150
50 percent or more	9,564	6,283,082	766,439	238,529	30,123	4,566	4,419,952	412,752	136,068	133,537	50,096
Returns with no percent computed, total	113,300	29,213,961	694,924	1,849,620	287,929	53,793	21,123,363	366,092	1,179,991	729,048	236,887
With beginning inventory only	13,037	4,093,799	690,056	-	543	5,129	2,762,489	364,359	-	126,770	45,864
With ending inventory only	42,461	13,687,064	-	1,839,455	67,195	20,923	9,756,246	-	1,174,507	244,520	74,131
Other[2]	57,802	11,433,098	4,868	10,165	220,191	27,741	8,604,628	1,733	5,484	357,758	116,892
Business receipts under $1,000,000, total	322,751	69,757,104	8,704,711	9,499,845	740,916	189,387	50,573,955	5,893,772	6,602,809	1,627,622	404,533
Returns with both beginning and ending inventory, by percent of change, total	214,618	56,466,681	8,311,661	8,386,875	703,833	139,644	42,058,194	5,737,332	5,969,602	1,230,804	306,008
Increase, total	96,486	28,786,027	3,854,985	4,765,979	536,655	71,573	23,342,491	3,033,795	3,722,674	701,269	173,256
100 percent or more	11,323	2,770,078	125,213	382,705	40,906	7,315	2,088,167	89,567	270,434	70,915	18,565
75 under 100 percent	2,656	797,812	70,821	131,236	18,370	1,905	653,236	56,960	105,404	22,520	5,141
50 under 75 percent	8,125	2,152,681	194,226	308,992	38,691	5,702	1,697,916	141,783	225,513	56,360	15,248
25 under 50 percent	17,948	5,449,135	600,008	807,201	98,567	13,210	4,343,125	464,025	623,879	129,294	31,534
15 under 25 percent	15,434	4,734,716	644,722	769,785	94,633	11,797	3,895,050	521,941	622,780	117,415	29,228
10 under 15 percent	12,337	3,485,016	548,351	615,655	67,829	9,352	2,864,059	420,558	472,181	87,372	21,722
5 under 10 percent	14,878	4,711,521	762,141	817,962	90,597	11,512	3,931,945	615,711	660,801	108,437	26,178
Less than 5 percent	13,785	4,685,068	909,503	932,443	87,062	10,780	3,869,003	723,250	741,682	108,956	25,640
No change	32,837	4,744,884	398,271	398,271	63,688	18,798	3,350,294	256,651	256,651	105,690	28,184
Decrease, total	85,295	22,935,770	4,058,405	3,222,625	103,490	49,273	15,365,409	2,446,886	1,990,277	423,845	104,568
Less than 5 percent	11,615	3,553,506	710,906	689,861	49,256	8,141	2,639,889	491,689	477,266	74,271	16,948
5 under 10 percent	15,673	4,388,935	823,939	762,127	37,471	9,567	3,078,598	518,402	479,558	79,067	20,030
10 under 25 percent	30,361	8,086,504	1,379,116	1,151,014	49,369	17,498	5,390,439	831,185	695,233	149,110	37,779
25 under 50 percent	19,298	5,052,521	805,338	520,590	[1]2,763	10,328	3,194,284	442,259	288,400	84,141	20,373
50 percent or more	8,348	1,854,304	339,106	99,033	[1]29,843	3,739	1,062,199	163,351	49,820	37,256	9,438
Returns with no percent computed, total	108,133	13,290,423	393,050	1,112,970	37,083	49,743	8,515,761	156,440	633,207	396,818	98,525
With beginning inventory only	12,362	1,498,130	388,878	-	[1]47,880	4,678	764,570	154,851	-	50,689	11,420
With ending inventory only	40,019	6,862,624	-	1,103,261	[1]5,336	19,030	4,246,293	-	628,177	132,509	30,966
Other[2]	55,752	4,929,669	4,172	9,709	90,299	26,035	3,504,898	1,589	5,030	213,620	56,139
Business receipts $1,000,000 under $50,000,000, total	41,881	130,126,154	12,218,140	13,114,389	2,150,172	35,277	111,625,581	10,109,325	11,016,274	2,533,429	1,045,061
Returns with both beginning and ending inventory, by percent of change, total	36,733	116,096,473	11,970,352	12,385,184	1,944,109	31,242	100,534,248	9,953,759	10,476,935	2,247,782	930,101
Increase, total	20,372	68,145,957	6,420,104	7,923,086	1,321,284	17,954	60,627,814	5,611,202	6,905,162	1,439,418	605,798
100 percent or more	1,722	5,854,657	208,356	640,973	97,163	1,501	4,949,658	172,374	527,553	120,024	49,561
75 under 100 percent	678	2,347,064	125,378	234,141	40,150	550	1,980,963	102,919	193,048	46,086	20,168
50 under 75 percent	1,272	4,318,981	299,867	480,825	78,364	1,170	3,785,358	258,422	414,693	89,142	36,193
25 under 50 percent	4,060	12,843,116	996,967	1,342,810	237,350	3,636	11,584,657	895,335	1,205,269	253,803	103,380
15 under 25 percent	3,282	10,639,547	1,078,916	1,287,233	224,149	2,893	9,448,181	941,358	1,122,966	237,058	97,409
10 under 15 percent	2,196	7,814,783	825,191	926,833	153,131	1,924	7,183,675	745,709	837,508	161,301	69,981
5 under 10 percent	3,312	10,678,513	1,203,650	1,293,770	216,211	2,977	9,655,659	1,053,125	1,131,850	232,364	99,457
Less than 5 percent	3,850	13,649,296	1,681,779	1,716,501	274,766	3,303	12,039,663	1,441,960	1,472,275	299,640	129,649
No change	831	1,678,542	87,121	87,121	35,506	756	1,509,611	79,506	79,506	38,689	14,552
Decrease, total	15,530	46,271,974	5,463,127	4,374,977	587,319	12,532	38,396,823	4,263,051	3,492,267	769,675	309,751
Less than 5 percent	2,638	8,532,796	1,028,041	997,361	155,697	2,272	7,549,254	892,179	865,833	170,437	72,060
5 under 10 percent	2,866	8,823,765	1,071,920	994,390	138,251	2,406	7,604,423	880,765	816,845	161,347	67,603
10 under 25 percent	5,180	14,603,366	1,844,776	1,535,812	178,403	4,177	12,125,977	1,441,633	1,201,181	228,561	89,639
25 under 50 percent	3,632	10,498,207	1,092,843	708,514	78,596	2,852	8,374,354	800,859	522,756	136,643	51,981
50 percent or more	1,214	3,813,840	425,547	138,900	36,372	825	2,742,815	247,615	85,652	72,687	28,468
Returns with no percent computed, total	5,148	14,029,681	247,788	729,205	206,063	4,035	11,091,333	155,566	539,339	285,647	114,960
With beginning inventory only	668	1,976,946	247,092	-	24,950	444	1,379,196	155,422	-	52,608	22,806
With ending inventory only	2,439	6,527,274	-	728,749	72,003	1,890	5,212,787	-	538,885	111,483	42,924
Other[2]	2,041	5,525,461	696	456	109,110	1,701	4,499,350	144	454	121,556	49,230
Business receipts $50,000,000 or more, total	315	66,535,885	5,548,651	6,168,670	1,672,721	284	63,399,552	5,291,879	5,841,085	1,700,924	822,181
Returns with both beginning and ending inventory, by percent of change, total	296	64,642,028	5,494,565	6,161,225	1,627,938	269	61,883,283	5,237,793	5,833,640	1,654,341	798,779
Increase, total	212	50,276,792	4,255,132	5,079,257	1,297,363	190	48,271,065	4,058,665	4,807,191	1,316,933	630,268
100 percent or more	16	4,774,204	108,902	512,710	155,623	14	4,613,192	104,018	493,839	155,837	72,087
75 under 100 percent	6	386,250	18,397	33,860	617	4	246,227	15,944	29,486	714	347
50 under 75 percent	9	934,706	114,373	189,158	15,200	8	682,804	75,175	126,480	15,403	7,091
25 under 50 percent	25	5,150,521	269,665	361,723	45,570	19	4,675,664	204,802	272,679	60,478	28,891
15 under 25 percent	29	4,546,813	438,060	519,938	156,024	25	4,189,240	398,621	472,452	158,328	80,779
10 under 15 percent	34	5,494,202	592,609	663,291	124,147	31	5,248,895	577,538	646,552	125,196	61,974
5 under 10 percent	44	11,612,958	1,017,118	1,086,004	332,523	41	11,302,894	988,832	1,055,409	333,111	169,787
Less than 5 percent	49	17,377,138	1,696,008	1,712,573	467,659	48	17,312,149	1,693,735	1,710,294	467,866	209,312
No change	-	-	-	-	-	-	-	-	-	-	-
Decrease, total	84	14,365,236	1,239,433	1,081,968	330,575	79	13,612,218	1,179,128	1,026,449	337,408	168,511
Less than 5 percent	25	4,222,870	412,154	403,060	105,854	24	4,169,883	407,056	398,166	106,180	52,640
5 under 10 percent	18	3,509,451	259,110	239,887	115,421	15	2,861,803	208,334	192,963	121,142	60,444
10 under 25 percent	22	3,187,258	347,632	295,148	49,065	21	3,134,875	343,201	291,447	49,851	25,441
25 under 50 percent	17	2,830,719	218,751	143,277	36,641	17	2,830,719	218,751	143,277	36,641	17,796
50 percent or more	2	614,938	1,786	596	23,594	2	614,938	1,786	596	23,594	12,190
Returns with no percent computed, total	19	1,893,857	54,086	7,445	44,783	15	1,516,269	54,086	7,445	46,583	23,402
With beginning inventory only	7	618,723	54,086	-	23,473	7	618,723	54,086	-	23,473	11,638
With ending inventory only	3	297,166	-	7,445	528	3	297,166	-	7,445	528	241
Other[2]	9	977,968	-	-	20,782	5	600,380	-	-	22,582	11,523

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

MANUFACTURING AND TRADE CORPORATION RETURNS

Table 17.—SIZE OF INVENTORY CHANGE: NUMBER OF RETURNS, BUSINESS RECEIPTS, INVENTORIES, NET INCOME, AND TAX, BY SIZE OF BUSINESS RECEIPTS, MANUFACTURING AND TRADE CORPORATIONS—Continued

Inventory change, industry, size of business receipts	Returns with and without net income					Returns with net income					
	Number of returns	Business receipts (Thousand dollars)	Inventory, beginning of year (Thousand dollars)	Inventory, end of year (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Inventory, beginning of year (Thousand dollars)	Inventory, end of year (Thousand dollars)	Net income (Thousand dollars)	Income tax (Thousand dollars)
TOTAL WHOLESALE TRADE	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Total	123,412	130,588,312	11,588,438	12,643,772	2,286,650	84,259	113,246,792	9,667,040	10,688,004	2,774,991	1,075,029
Returns with both beginning and ending inventory, by percent of change, total	77,952	113,590,434	11,244,956	11,946,265	2,029,218	58,391	99,889,779	9,429,729	10,161,052	2,341,115	928,266
Increase, total	41,152	68,659,639	6,101,606	7,780,005	1,336,760	33,224	61,782,519	5,359,993	6,810,939	1,459,652	569,723
100 percent or more	6,231	9,116,989	318,074	939,120	163,970	4,458	8,069,942	276,004	802,283	190,184	71,706
75 under 100 percent	1,416	2,353,880	123,338	230,044	36,076	1,170	1,987,597	103,645	193,912	40,762	15,561
50 under 75 percent	3,556	4,298,084	338,466	550,119	85,038	2,839	3,809,773	298,846	486,444	97,433	37,867
25 under 50 percent	8,191	14,041,561	966,989	1,298,570	230,807	6,598	12,797,878	860,697	1,154,347	253,555	100,278
15 under 25 percent	6,466	9,732,463	1,016,744	1,213,018	187,492	5,298	8,474,017	851,944	1,016,024	204,699	78,738
10 under 15 percent	4,241	7,519,300	702,791	891,353	147,218	3,510	6,983,128	707,565	795,909	157,026	63,896
5 under 10 percent	5,767	10,151,344	1,136,819	1,219,180	216,254	4,930	9,306,387	1,022,193	1,095,925	229,837	96,703
Less than 5 percent	9,290	11,445,418	1,408,385	1,438,601	269,805	4,420	10,352,797	1,239,099	1,266,095	286,156	104,974
No change	6,903	2,065,233	139,864	139,864	40,804	4,443	1,659,368	105,993	105,993	48,842	16,023
Decrease, total	29,897	42,866,162	5,003,486	4,026,396	651,654	20,724	36,448,892	3,963,743	3,244,120	832,621	342,520
Less than 5 percent	4,032	8,220,175	1,012,650	985,699	141,156	3,077	7,410,511	877,904	854,906	155,479	66,283
5 under 10 percent	4,818	8,134,990	966,571	895,227	179,332	3,357	6,815,528	752,765	697,625	203,258	90,691
10 under 25 percent	9,969	12,702,095	1,692,630	1,419,641	177,022	6,972	10,824,632	1,357,401	1,139,849	231,523	92,133
25 under 50 percent	6,973	9,662,426	936,458	662,385	99,658	4,914	8,191,256	728,185	470,608	143,909	54,943
50 percent or more	4,105	4,146,476	395,177	123,444	54,486	2,404	3,206,965	247,488	81,132	98,352	38,470
Returns with no percent computed, total	45,460	16,997,878	343,482	697,507	257,432	25,864	13,357,013	237,311	526,952	433,376	146,763
With beginning inventory only	4,061	2,186,450	341,319	-	25,759	2,117	1,662,192	236,803	-	71,348	28,336
With ending inventory only	11,362	5,912,341	-	690,559	49,176	6,482	4,718,311	-	522,665	103,771	33,416
Other[2]	30,037	8,899,087	2,163	6,948	182,497	17,265	6,976,510	508	4,287	258,257	85,011
Business receipts under $1,000,000, total	100,369	25,885,736	2,766,343	3,050,769	373,484	64,272	20,024,603	2,018,036	2,268,433	668,451	175,797
Returns with both beginning and ending inventory, by percent of change, total	58,275	19,942,124	2,614,088	2,717,911	287,473	41,171	15,663,438	1,933,867	2,050,719	447,779	118,338
Increase, total	29,253	10,965,973	1,294,290	1,668,408	203,933	22,549	9,221,923	1,053,895	1,345,861	260,434	68,674
100 percent or more	5,018	1,480,191	63,591	195,083	24,608	3,398	1,188,517	49,175	143,837	37,230	10,496
75 under 100 percent	903	347,950	32,020	59,734	8,449	734	303,208	27,591	51,449	9,864	2,405
50 under 75 percent	2,672	881,541	80,037	128,122	17,265	2,021	750,664	64,399	102,950	23,454	6,976
25 under 50 percent	5,038	2,207,500	224,083	302,205	42,689	4,550	1,827,048	179,123	241,491	53,887	14,263
15 under 25 percent	4,489	1,791,763	227,690	271,933	38,429	3,552	1,519,139	187,413	223,726	45,684	12,259
10 under 15 percent	3,047	1,148,899	175,934	197,467	21,585	2,431	979,595	135,840	152,580	27,382	7,005
5 under 10 percent	3,910	1,597,829	223,552	239,891	29,267	3,233	1,393,548	192,735	206,774	35,432	9,071
Less than 5 percent	3,276	1,501,300	267,383	273,973	21,641	2,630	1,260,204	217,619	223,054	27,701	6,370
No change	6,504	1,232,977	97,560	97,560	20,842	4,079	913,115	66,835	66,835	28,483	7,894
Decrease, total	22,518	7,743,174	1,222,238	951,943	62,698	14,543	5,528,400	813,137	638,023	158,862	41,770
Less than 5 percent	2,666	1,105,538	295,625	190,002	12,227	1,888	843,270	136,272	132,301	20,198	5,463
5 under 10 percent	3,444	1,394,787	231,549	214,008	10,309	2,220	989,757	146,635	135,600	21,074	5,323
10 under 25 percent	7,673	2,672,311	412,537	344,467	29,920	5,009	1,894,772	276,389	230,960	60,447	16,818
25 under 50 percent	5,462	1,712,587	256,477	161,384	16,080	3,642	1,237,240	171,925	111,724	37,136	9,435
50 percent or more	3,273	857,951	132,050	42,082	[1]5,838	1,784	563,361	81,916	27,438	19,107	4,731
Returns with no percent computed, total	42,094	5,943,611	132,255	332,858	86,011	23,101	4,360,565	84,169	217,714	220,672	57,459
With beginning inventory only	3,596	595,708	150,788	-	[1]8,896	1,766	364,413	83,805	-	24,011	6,847
With ending inventory only	10,291	2,285,963	-	326,365	14,011	5,599	1,597,362	-	213,880	49,270	11,648
Other[2]	28,207	3,061,940	1,467	6,493	80,896	15,736	2,398,790	364	3,834	147,391	38,964
Business receipts $1,000,000 under $5,000,000, total	22,867	76,757,258	6,915,396	7,512,791	1,323,271	19,825	66,938,580	5,830,361	6,440,908	1,509,042	626,794
Returns with both beginning and ending inventory, by percent of change, total	19,513	66,975,823	6,741,036	7,155,587	1,158,297	17,070	58,837,376	5,694,086	6,139,115	1,304,085	541,526
Increase, total	11,794	41,879,143	3,816,952	4,805,639	801,036	10,582	37,714,076	3,375,992	4,235,791	863,921	362,129
100 percent or more	1,200	4,548,591	154,307	475,877	76,918	1,048	3,880,211	129,778	396,918	90,463	37,640
75 under 100 percent	502	1,677,709	87,468	163,323	27,047	433	1,496,191	74,657	139,850	30,221	12,821
50 under 75 percent	881	3,054,644	207,727	333,483	57,012	815	2,696,610	183,745	294,980	63,118	25,763
25 under 50 percent	2,337	8,006,260	597,169	805,339	155,504	2,034	7,269,867	541,978	730,279	166,203	69,789
15 under 25 percent	1,961	6,422,928	671,041	800,329	132,095	1,734	5,794,679	585,957	699,028	139,743	56,638
10 under 15 percent	1,077	4,416,667	470,046	527,926	82,670	1,063	4,129,124	429,864	482,820	86,881	37,147
5 under 10 percent	1,841	6,121,745	680,158	730,713	121,897	1,683	5,596,731	598,226	642,575	129,315	55,851
Less than 5 percent	1,995	7,637,199	949,036	968,649	147,893	1,772	6,850,663	831,787	849,341	157,977	66,480
No change	399	832,256	42,304	42,304	19,962	364	746,253	39,158	39,158	20,359	8,120
Decrease, total	7,320	24,264,424	2,881,780	2,307,644	337,299	6,124	20,377,047	2,278,936	1,864,166	419,805	171,268
Less than 5 percent	1,352	4,498,319	571,789	554,921	78,763	1,175	3,950,923	496,396	481,829	85,115	35,411
5 under 10 percent	1,366	4,642,967	602,623	599,517	71,045	1,130	3,991,271	497,098	464,500	81,795	34,824
10 under 25 percent	2,270	7,027,466	944,742	790,927	99,050	1,944	5,979,919	750,092	628,343	122,338	50,317
25 under 50 percent	1,496	5,422,091	501,285	321,513	51,711	1,257	4,426,268	371,564	239,396	74,906	29,167
50 percent or more	830	2,673,587	261,341	80,766	36,730	618	2,028,666	163,786	53,098	55,651	21,549
Returns with no percent computed, total	3,354	9,781,435	174,360	357,204	164,974	2,755	8,101,204	136,275	301,793	204,957	85,268
With beginning inventory only	464	1,463,604	173,664	-	29,693	350	1,170,641	136,131	-	42,875	18,914
With ending inventory only	1,068	3,329,212	-	356,749	34,637	880	2,823,783	-	301,340	53,973	21,527
Other[2]	1,822	4,988,619	696	455	100,644	1,525	4,106,780	144	453	108,109	44,827
Business receipts $5,000,000 or more, total	176	27,945,319	1,906,699	2,080,212	589,895	158	26,284,209	1,818,643	1,978,663	597,408	272,438
Returns with both beginning and ending inventory, by percent of change, total	164	26,672,487	1,889,832	2,077,767	583,448	150	25,388,965	1,801,776	1,971,218	580,251	268,402
Increase, total	105	12,813,923	990,364	1,305,958	331,791	93	14,845,520	930,106	1,229,287	335,297	138,920
100 percent or more	13	3,079,207	100,176	268,160	62,444	12	3,001,214	97,051	261,528	62,491	23,570
75 under 100 percent	5	328,221	3,850	6,987	580	3	188,198	1,397	2,613	677	335
50 under 75 percent	3	362,499	50,702	88,514	10,861	3	362,499	50,702	88,514	10,861	5,308
25 under 50 percent	16	3,827,801	145,737	191,026	32,614	14	3,700,963	139,596	182,577	33,465	16,226
15 under 25 percent	16	1,517,772	118,013	140,756	16,968	12	1,160,199	78,574	93,270	19,272	9,841
10 under 15 percent	17	1,959,734	146,811	165,960	42,963	16	1,874,409	141,861	160,509	42,963	19,744
5 under 10 percent	16	2,431,770	233,169	248,576	65,090	15	2,316,108	231,232	246,576	65,090	31,781
Less than 5 percent	19	2,306,919	191,966	195,979	100,271	18	2,241,930	189,693	193,700	100,478	32,115
No change	-	-	-	-	-	-	-	-	-	-	-
Decrease, total	59	10,858,564	899,468	766,809	251,657	57	10,543,445	871,670	741,931	253,954	129,482
Less than 5 percent	14	2,616,318	245,236	240,776	50,166	14	2,616,318	245,236	240,776	50,166	25,409
5 under 10 percent	8	2,097,236	132,399	121,702	97,978	7	1,834,500	109,032	100,525	99,489	50,544
10 under 25 percent	20	3,002,324	335,351	284,247	48,052	19	2,949,941	330,920	280,546	48,838	24,998
25 under 50 percent	15	2,527,748	184,696	119,488	31,867	15	2,527,748	184,696	119,488	31,867	16,341
50 percent or more	2	614,938	1,786	596	23,594	2	614,938	1,786	596	23,594	12,190
Returns with no percent computed, total	12	1,272,832	16,867	7,445	6,447	8	895,244	16,867	7,445	8,247	4,036
With beginning inventory only	1	127,138	16,867	-	4,962	1	127,138	16,867	-	4,962	2,575
With ending inventory only	3	297,166	-	7,445	528	3	297,166	-	7,445	528	241
Other[2]	8	848,528	-	-	957	4	470,940	-	-	2,757	1,220

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

MANUFACTURING AND TRADE CORPORATION RETURNS

Table 17.—SIZE OF INVENTORY CHANGE: NUMBER OF RETURNS, BUSINESS RECEIPTS, INVENTORIES, NET INCOME, AND TAX, BY SIZE OF BUSINESS RECEIPTS, MANUFACTURING AND TRADE CORPORATIONS—Continued

Inventory change, industry, size of business receipts	Returns with and without net income					Returns with net income					
	Number of returns	Business receipts (Thousand dollars)	Inventory, beginning of year (Thousand dollars)	Inventory, end of year (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Inventory, beginning of year (Thousand dollars)	Inventory, end of year (Thousand dollars)	Net income (Thousand dollars)	Income tax (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
TOTAL RETAIL TRADE											
Total	230,243	130,056,689	14,205,403	15,359,863	2,151,902	134,054	107,605,409	11,085,924	12,199,848	2,920,698	1,136,845
Returns with both beginning and ending inventory, by percent of change, total	166,619	118,747,977	13,884,143	14,315,118	2,151,123	108,063	100,475,777	10,983,532	11,577,960	2,669,826	1,062,169
Increase, total	72,374	75,842,723	8,077,566	9,564,252	1,753,372	53,796	68,116,660	7,053,048	8,272,174	1,922,401	811,115
100 percent or more	6,352	4,047,287	114,840	565,457	124,585	4,059	3,361,559	81,498	460,905	149,688	66,178
75 under 100 percent	1,853	1,123,853	86,904	160,997	21,641	1,244	845,965	68,589	127,273	27,014	9,428
50 under 75 percent	5,456	2,952,326	254,117	403,394	43,037	3,752	2,241,541	165,906	263,475	57,843	18,333
25 under 50 percent	13,217	8,936,657	854,257	1,151,507	139,203	9,783	7,412,848	665,487	895,814	177,148	59,265
15 under 25 percent	11,690	9,767,580	1,098,797	1,308,669	276,926	8,897	8,655,238	966,361	1,150,019	296,845	124,637
10 under 15 percent	10,009	9,006,444	1,134,250	1,270,497	190,906	7,545	8,072,647	1,001,784	1,121,632	209,307	86,589
5 under 10 percent	11,924	16,363,360	1,775,843	1,903,146	412,117	9,170	15,177,708	1,578,990	1,691,585	431,799	193,805
Less than 5 percent	11,873	23,645,216	2,758,558	2,800,585	544,957	9,346	22,349,154	2,524,433	2,561,471	572,757	252,880
No change	25,957	4,139,712	325,325	325,325	56,525	14,615	3,034,320	216,373	216,373	91,379	25,490
Decrease, total	68,288	38,765,542	5,481,252	4,425,541	341,226	39,652	29,324,797	3,714,111	3,089,413	656,046	225,564
Less than 5 percent	9,934	7,747,408	1,088,209	1,055,655	161,169	7,154	6,645,954	870,532	844,970	186,095	71,638
5 under 10 percent	13,263	8,049,814	1,117,661	1,036,101	99,713	8,365	6,263,307	796,033	737,781	144,554	51,590
10 under 25 percent	24,590	12,573,072	1,786,431	1,484,394	94,329	14,216	9,364,289	1,194,240	993,873	185,190	58,372
25 under 50 percent	15,284	8,425,378	1,139,784	742,915	10,693	7,873	5,990,317	705,948	464,968	107,486	33,305
50 percent or more	5,217	1,969,870	349,167	106,476	[1]24,678	2,044	1,060,930	147,358	47,821	32,721	10,659
Returns with no percent computed, total	63,624	11,308,712	321,260	1,044,745	779	25,991	7,129,632	102,392	621,888	250,872	74,676
With beginning inventory only	8,532	1,579,087	318,586	-	[1]45,357	2,808	799,569	101,198	-	31,609	7,050
With ending inventory only	29,361	7,347,279	-	1,041,818	12,796	13,698	4,802,442	-	620,939	127,878	37,528
Other[2]	25,731	2,382,346	2,674	2,927	33,340	9,485	1,527,621	1,194	949	91,385	30,098
Business receipts under $1,000,000, total	212,255	41,705,023	5,669,584	6,133,995	343,934	119,438	28,944,812	3,692,743	4,115,742	907,519	215,794
Returns with both beginning and ending inventory, by percent of change, total	150,289	34,782,772	5,435,328	5,396,177	397,495	94,638	25,059,804	3,624,559	3,726,631	745,341	177,821
Increase, total	64,249	16,849,249	2,428,275	2,932,931	315,534	46,795	13,313,270	1,878,146	2,249,789	416,470	98,076
100 percent or more	5,899	1,190,241	57,447	174,311	15,490	3,676	824,151	37,317	116,459	31,110	7,335
75 under 100 percent	1,680	434,351	36,959	68,022	9,781	1,129	338,990	27,788	50,963	12,435	2,736
50 under 75 percent	5,068	1,177,371	106,536	168,577	19,573	3,400	876,987	71,961	113,828	30,576	7,786
25 under 50 percent	11,473	3,043,771	353,955	475,177	51,348	8,240	2,347,945	267,328	358,661	69,614	15,742
15 under 25 percent	10,470	2,781,371	396,209	472,830	52,689	7,838	2,229,428	316,053	376,921	67,414	15,847
10 under 15 percent	9,010	2,235,647	358,075	402,037	44,097	6,695	1,794,714	272,081	305,370	57,546	13,878
5 under 10 percent	10,537	2,954,156	512,890	550,445	59,310	7,938	2,398,721	402,539	432,069	70,233	16,487
Less than 5 percent	10,112	3,032,341	606,204	621,532	63,246	7,879	2,502,334	483,079	495,518	77,542	18,265
No change	25,586	3,375,861	284,431	284,431	42,426	14,283	2,348,369	178,860	178,860	74,683	19,571
Decrease, total	60,454	14,557,662	2,722,622	2,178,815	39,535	33,560	9,398,165	1,567,553	1,297,982	254,188	60,174
Less than 5 percent	8,708	2,362,027	497,096	482,129	36,075	6,106	1,734,660	343,922	333,751	52,543	11,194
5 under 10 percent	11,847	2,870,517	570,154	527,575	25,423	7,160	1,991,814	357,004	330,346	54,754	13,953
10 under 25 percent	21,802	5,168,642	923,624	770,011	20,631	12,085	3,339,746	531,792	444,610	85,143	20,298
25 under 50 percent	13,228	3,197,872	533,144	345,142	[1]20,123	6,336	1,856,177	257,663	168,392	44,214	10,172
50 percent or more	4,869	958,604	198,604	53,958	[1]22,471	1,873	475,768	77,172	20,883	17,534	4,557
Returns with no percent computed, total	61,966	6,922,251	234,256	737,818	[1]53,561	24,800	3,885,008	68,184	389,111	162,178	37,973
With beginning inventory only	8,370	868,342	231,582	-	[1]39,158	2,745	381,589	66,990	-	24,575	4,369
With ending inventory only	28,064	4,305,893	-	734,892	[1]19,083	12,736	2,480,905	-	388,163	78,803	18,211
Other[2]	25,532	1,748,016	2,674	2,926	4,680	9,319	1,022,514	1,194	948	58,800	15,393
Business receipts $1,000,000 under $50,000,000, total	17,854	50,261,475	4,965,243	5,189,614	751,935	14,495	42,045,629	3,991,321	4,273,888	936,546	383,943
Returns with both beginning and ending inventory, by percent of change, total	16,202	46,266,210	4,897,787	4,882,687	718,353	13,310	39,192,201	3,976,661	4,041,111	868,610	358,001
Increase, total	8,020	24,691,673	2,418,358	2,892,206	477,414	6,906	21,538,913	2,080,178	2,478,665	529,443	223,952
100 percent or more	450	1,162,049	48,667	146,596	15,916	381	925,430	37,214	112,135	25,232	10,326
75 under 100 percent	172	631,473	35,398	66,102	11,823	114	448,946	26,254	49,437	14,542	6,680
50 under 75 percent	382	1,202,748	83,910	134,173	19,125	347	1,044,249	69,472	111,681	22,725	8,764
25 under 50 percent	1,635	4,570,166	376,374	505,633	74,899	1,538	4,090,202	332,953	447,051	80,521	30,858
15 under 25 percent	1,207	3,957,168	382,541	456,657	85,181	1,046	3,396,769	330,261	393,916	90,375	37,852
10 under 15 percent	1,083	3,287,872	333,875	375,122	66,366	836	2,954,990	297,524	334,212	70,269	30,860
5 under 10 percent	1,359	4,228,016	478,944	515,273	85,374	1,206	3,792,201	418,851	450,683	93,545	39,312
Less than 5 percent	1,732	5,652,181	678,649	692,650	118,730	1,438	4,886,126	567,649	579,550	132,234	59,300
No change	371	763,851	40,894	40,894	14,099	332	685,951	37,513	37,513	16,696	5,919
Decrease, total	7,811	20,810,686	2,438,535	1,949,587	226,840	6,072	16,967,337	1,858,970	1,524,933	322,471	128,130
Less than 5 percent	1,215	3,778,829	424,195	411,242	69,406	1,038	3,357,729	364,790	353,829	77,538	33,213
5 under 10 percent	1,408	3,876,560	440,666	408,361	60,914	1,199	3,353,668	359,597	333,017	72,214	29,506
10 under 25 percent	2,786	7,219,496	850,526	703,482	72,685	2,129	5,839,609	650,167	538,362	99,034	37,631
25 under 50 percent	2,054	4,924,535	572,585	373,984	26,042	1,535	3,831,169	414,230	272,787	58,498	21,678
50 percent or more	348	1,011,266	150,563	52,518	[1]2,207	171	585,162	70,186	26,938	15,187	6,102
Returns with no percent computed, total	1,652	3,995,265	67,456	306,927	33,582	1,185	2,853,428	14,660	232,777	67,936	25,942
With beginning inventory only	157	448,989	67,456	-	[1]7,132	58	156,224	14,660	-	6,101	2,223
With ending inventory only	1,297	3,041,386	-	306,926	31,879	962	2,321,537	-	232,776	49,075	19,317
Other[2]	198	504,890	-	1	8,835	165	375,667	-	1	12,760	4,402
Business receipts $50,000,000 or more, total	134	38,090,191	3,570,576	4,036,254	1,056,033	121	36,614,968	3,401,860	3,810,218	1,076,633	537,108
Returns with both beginning and ending inventory, by percent of change, total	128	37,698,995	3,551,028	4,036,254	1,035,275	115	36,223,772	3,382,312	3,810,218	1,055,875	526,347
Increase, total	105	34,301,801	3,230,933	3,739,115	960,424	95	33,264,477	3,094,724	3,543,720	976,488	489,087
100 percent or more	3	1,694,997	8,726	244,550	93,179	2	1,611,978	6,967	232,311	93,346	48,517
75 under 100 percent	1	58,029	14,547	26,873	37	1	58,029	14,547	26,873	37	12
50 under 75 percent	6	572,207	63,671	100,644	4,339	5	320,305	24,473	37,966	4,542	1,783
25 under 50 percent	9	1,322,720	123,928	170,697	12,956	5	974,701	65,206	90,102	27,013	12,665
15 under 25 percent	13	3,029,041	320,047	379,182	139,056	13	3,029,041	320,047	379,182	139,056	70,938
10 under 15 percent	16	3,482,925	442,300	493,338	80,443	14	3,322,943	432,179	482,050	81,492	41,851
5 under 10 percent	28	9,181,188	784,009	837,428	267,433	26	8,986,786	757,600	808,833	268,021	138,006
Less than 5 percent	29	14,960,694	1,473,705	1,486,403	362,981	29	14,960,694	1,473,705	1,486,403	362,981	175,315
No change	-	-	-	-	-	-	-	-	-	-	-
Decrease, total	23	3,397,194	320,095	297,139	74,851	20	2,959,295	287,588	266,498	79,387	37,260
Less than 5 percent	11	1,606,552	166,918	162,284	55,688	10	[1]1,553,565	161,820	157,390	56,014	27,231
5 under 10 percent	8	1,302,737	106,841	100,165	13,376	6	917,825	79,432	74,418	17,586	8,131
10 under 25 percent	2	184,934	12,281	10,901	1,013	2	184,934	12,281	10,901	1,013	443
25 under 50 percent	2	302,971	34,055	23,789	4,774	2	302,971	34,055	23,789	4,774	1,455
50 percent or more	-	-	-	-	-	-	-	-	-	-	-
Returns with no percent computed, total	6	391,196	19,548	-	20,758	6	391,196	19,548	-	20,758	10,761
With beginning inventory only	5	261,756	19,548	-	933	5	261,756	19,548	-	933	458
With ending inventory only	-	-	-	-	-	-	-	-	-	-	-
Other[2]	1	129,440	-	-	19,825	1	129,440	-	-	19,825	10,303

[1]Deficit. [2]Includes returns processed in thousands of dollars with either beginning or ending inventory less than $500 and returns with no inventories shown.
[3]Includes data for "Wholesale and retail trade not allocable" which is not shown separately.
NOTE: See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATION RETURNS

Table 18.—NUMBER OF RETURNS, TOTAL ASSETS, BUSINESS RECEIPTS, NET INCOME, INCOME TAX, AND INVENTORIES AT BEGINNING AND END OF YEAR, BY ACCOUNTING PERIOD, BY MAJOR INDUSTRIAL GROUP

Major industrial group	Total, calendar and noncalendar accounting periods[1]									
	Number of returns	Total assets (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Income tax (Thousand dollars)	Inventories, end of year (Thousand dollars)	Returns with inventories at both beginning and end of year: Amount of inventories at— Beginning of year (Thousand dollars)	Returns with inventories at both beginning and end of year: Amount of inventories at— End of year (Thousand dollars)	Returns with inventories at both beginning and end of year: Business receipts (Thousand dollars)	Returns with inventories at both beginning and end of year: Net income (less deficit) (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All industrial groups	1,190,286	1,289,516,071	823,943,265	45,893,900	22,188,097	94,818,310	87,100,153	90,778,409	689,713,718	34,862,032
Agriculture, forestry, and fisheries	18,981	4,691,334	5,077,402	110,151	70,639	567,796	473,860	487,040	3,311,902	76,034
Mining	13,731	17,943,960	11,615,577	862,437	533,795	999,595	924,865	961,354	9,642,955	839,910
Metal mining	866	4,246,554	2,004,867	219,487	126,944	320,500	313,219	318,410	1,934,793	227,000
Bituminous coal and lignite mining	1,883	2,342,247	1,978,209	57,033	25,521	89,532	84,692	86,170	1,572,967	55,732
Crude petroleum and natural gas	7,161	8,675,746	5,595,875	604,585	336,040	381,716	350,784	360,559	4,502,732	596,944
Mining and quarrying of nonmetallic minerals, and anthracite mining	3,821	2,679,413	2,036,626	[2]18,668	45,290	207,847	176,170	196,215	1,632,463	[2]39,766
Construction	83,791	17,745,002	36,742,702	509,159	328,508	2,534,996	2,120,986	2,248,799	20,623,461	312,502
Manufacturing	173,558	275,963,520	369,911,448	22,493,578	11,403,317	57,522,979	53,894,111	56,142,970	352,777,282	22,021,005
Beverage industries	3,566	5,918,205	8,925,482	507,594	250,526	1,441,067	1,318,072	1,427,276	8,600,157	493,173
Food and kindred products	15,315	19,602,532	53,393,579	1,777,402	922,637	4,711,990	4,127,278	4,591,225	51,196,492	1,711,431
Tobacco manufactures	94	3,718,464	5,086,602	628,129	324,492	2,783,422	2,545,208	2,783,422	5,086,602	628,129
Textile mill products	6,306	8,931,512	13,578,868	538,092	281,721	2,632,540	2,345,286	2,473,339	12,434,898	507,651
Apparel and other finished products made from fabrics and similar materials	16,992	5,068,316	12,894,763	308,595	163,484	1,743,451	1,620,142	1,669,767	11,411,861	290,063
Lumber and wood products, except furniture	8,551	5,582,697	6,969,724	192,161	90,724	1,123,374	1,073,651	1,065,132	6,320,599	188,285
Furniture and fixtures	5,818	2,549,441	4,954,643	176,366	104,291	740,172	679,070	709,658	4,701,781	175,983
Paper and allied products	3,444	10,974,724	12,217,859	967,566	467,677	1,518,889	1,441,000	1,504,968	11,853,217	951,563
Printing, publishing, and allied industries	20,480	9,304,892	13,624,541	872,618	439,704	1,087,645	983,501	1,053,398	12,076,647	769,829
Chemicals and allied products	10,108	26,114,664	28,424,554	3,292,455	1,614,258	4,240,928	4,023,521	4,156,102	27,362,477	3,201,034
Petroleum refining and related industries	1,261	43,932,328	37,366,193	1,765,227	622,512	3,221,996	3,084,987	3,118,609	36,209,924	1,755,703
Rubber and miscellaneous plastics products	4,427	5,549,800	7,923,091	502,241	264,598	1,371,985	1,330,107	1,343,486	7,656,760	500,021
Leather and leather products	2,982	1,912,804	3,850,886	114,687	68,065	601,953	538,854	550,846	3,554,370	105,928
Stone, clay, and glass products	7,845	9,336,598	10,364,610	873,120	457,630	1,433,226	1,351,387	1,408,803	9,908,908	874,042
Primary metal industries	4,477	28,177,641	26,169,569	1,655,996	815,932	5,818,068	5,267,351	5,789,384	25,579,011	1,642,109
Fabricated metal products (including ordnance), except machinery and transportation equipment	18,219	13,462,425	20,832,953	1,012,023	549,732	3,486,564	3,251,181	3,397,412	19,148,245	937,215
Machinery, except electrical and transportation equipment	18,143	21,567,829	25,910,288	1,828,348	998,579	5,979,913	5,867,489	5,880,073	25,000,547	1,836,004
Electrical machinery, equipment, and supplies	7,182	16,166,599	23,791,116	1,375,078	767,768	4,284,588	3,967,473	4,104,075	22,568,941	1,384,663
Transportation equipment, except motor vehicles	2,419	9,697,445	16,663,028	396,842	287,460	3,362,387	3,357,312	3,341,367	16,356,842	410,407
Motor vehicles and motor vehicle equipment	2,049	18,290,633	23,378,267	2,764,128	1,408,546	3,326,355	3,294,219	3,273,821	23,080,554	2,754,536
Professional, scientific, and controlling instruments; photographic and optical goods; watches and clocks	3,457	5,262,551	6,889,156	595,670	321,037	1,443,865	1,333,305	1,404,295	6,383,699	567,845
Other manufacturing industries	10,423	4,841,420	6,701,676	349,240	181,944	1,168,601	1,093,717	1,136,512	6,284,750	335,391
Transportation, communication, electric, gas, and sanitary services	49,048	155,534,789	66,322,225	7,486,686	3,916,292	3,126,259	2,986,432	2,981,853	54,645,973	6,848,278
Transportation	37,446	53,027,523	29,925,803	987,305	624,053	957,003	880,169	845,873	20,870,252	683,736
Communication	6,452	33,847,975	15,766,522	3,061,021	1,554,550	860,117	810,741	850,415	14,484,195	2,915,286
Electric and gas companies and systems	1,503	66,559,501	20,197,429	3,342,775	1,704,608	1,290,649	1,277,890	1,267,817	19,002,405	3,190,997
Water supply and other sanitary services	3,647	2,099,790	432,471	95,585	33,081	18,490	17,632	17,748	289,121	58,259
Wholesale and retail trade	364,947	94,590,990	266,419,143	4,563,809	2,271,775	28,782,904	25,781,446	26,943,449	237,411,333	4,276,784
Wholesale trade	123,412	44,339,153	130,588,312	2,286,650	1,075,029	12,643,772	11,247,119	11,953,213	113,712,002	2,031,012
Groceries and related products	14,240	4,637,817	24,720,154	241,913	110,890	1,275,093	1,151,238	1,223,692	22,006,465	231,050
Electrical goods, hardware, and plumbing and heating equipment and supplies	13,766	4,894,258	12,775,398	233,556	119,408	1,737,009	1,559,507	1,641,406	11,175,290	227,390
Other wholesalers	95,406	34,807,078	93,092,760	1,811,181	844,731	9,631,670	8,536,374	9,088,115	80,530,247	1,602,572
Retail trade	230,243	47,566,230	130,056,689	2,151,902	1,136,845	15,359,863	13,886,817	14,318,045	118,829,357	2,150,213
Food	16,299	6,166,303	33,634,026	531,146	287,957	1,884,589	1,737,383	1,819,584	31,721,732	540,334
General merchandise	14,979	13,985,498	25,895,143	785,555	396,214	3,969,963	3,373,650	3,824,919	24,821,529	777,123
Apparel and accessories	27,379	4,144,800	8,736,887	135,499	76,578	1,633,374	1,446,864	1,512,510	7,982,036	139,466
Furniture, home furnishings, and equipment	22,370	3,401,953	5,699,998	39,338	38,635	1,015,412	917,110	931,320	4,990,824	45,580
Automotive dealers and gasoline service stations	38,128	7,584,581	29,263,798	194,123	108,170	3,214,415	3,168,947	2,901,123	26,330,742	198,699
Eating and drinking places	34,498	2,376,424	5,978,462	81,015	50,522	162,948	141,561	142,833	4,662,293	91,095
Building materials, hardware, and farm equipment	25,475	4,330,998	7,805,584	110,779	56,659	1,570,631	1,438,845	1,457,410	7,082,958	111,681
Other retail stores	51,115	5,575,673	13,043,791	274,447	122,110	1,908,531	1,662,457	1,728,346	11,237,213	246,235
Wholesale and retail trade not allocable	11,292	2,685,607	5,774,142	125,257	59,901	779,269	647,510	672,191	4,869,974	95,559
Finance, insurance, and real estate	340,210	699,887,834	43,215,510	8,982,109	3,137,618	176,352				
Banking	14,901	320,897,142	1,870,806	2,925,925	1,293,210	43				
Credit agencies other than banks	48,866	123,063,637	2,492,725	886,035	392,905	37,879				
Holding and other investment companies	12,638	28,336,254	213,255	1,961,957	100,350	6,716				
Security and commodity brokers, dealers, exchanges, and services	3,854	5,713,902	358,253	198,413	95,501	4		Not available		
Insurance carriers	4,019	162,831,750	30,272,349	1,828,406	746,106	11,827				
Insurance agents, brokers, and service	21,060	2,517,848	1,743,012	143,501	49,897	1,982				
Real estate, except lessors of real property other than buildings	227,984	53,476,384	6,203,142	946,888	419,194	105,971				
Lessors of real property, except buildings	6,888	3,050,917	61,968	90,984	40,455	11,930				
Services	137,955	22,829,046	24,563,082	889,926	524,802	1,094,621	908,592	1,001,477	11,258,795	487,889
Hotels, rooming houses, camps, and other lodging places	13,007	4,591,762	2,585,278	5,356	36,315	58,316	51,645	53,705	1,763,923	24,850
Personal services	23,772	2,033,764	3,429,575	95,173	42,017	118,678	104,857	107,253	1,995,854	80,221
Business services	38,700	6,522,994	8,371,322	420,507	212,612	203,879	155,885	170,679	2,668,625	170,097
Automobile repair, services, and garages, and other repair services	20,384	2,313,977	2,625,773	90,120	37,390	139,579	114,028	120,380	1,575,126	44,066
Motion pictures	7,159	2,913,398	2,419,882	143,064	80,404	457,972	396,579	448,878	1,398,464	106,899
Amusement and recreation services, except motion pictures	16,913	2,658,073	2,165,172	49,311	63,514	33,858	26,666	27,184	915,103	28,212
Other services	18,020	1,795,078	2,966,080	86,395	52,550	82,339	58,932	73,398	941,700	33,544
Nature of business not allocable	8,065	329,596	76,176	[3]23,955	1,311	12,808	9,861	11,467	42,017	[2]370

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATION RETURNS

Table 18.—NUMBER OF RETURNS, TOTAL ASSETS, BUSINESS RECEIPTS, NET INCOME, INCOME TAX, AND INVENTORIES AT BEGINNING AND END OF YEAR, BY ACCOUNTING PERIOD, BY MAJOR INDUSTRIAL GROUP—Continued

Major industrial group	Returns with accounting periods ended December 1961[1]									
	Number of returns	Total assets (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Income tax (Thousand dollars)	Inventories, end of year (Thousand dollars)	Returns with inventories at both beginning and end of year			
							Amount of inventories at—		Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)
							Beginning of year (Thousand dollars)	End of year (Thousand dollars)		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All industrial groups	553,197	1,053,991,058	497,670,766	35,642,376	17,051,265	57,590,974	54,145,693	55,718,488	416,111,615	26,993,082
Agriculture, forestry, and fisheries	7,916	2,042,069	1,688,060	52,147	28,855	233,895	214,373	209,177	1,216,744	41,439
Mining	6,490	13,981,264	8,513,816	836,218	491,451	832,657	777,788	810,411	7,612,794	778,955
Metal mining	579	4,086,826	1,901,605	219,615	124,299	304,935	299,052	304,714	1,862,729	224,909
Bituminous coal and lignite mining	1,142	1,899,519	1,478,085	53,173	19,579	74,190	71,082	71,332	1,274,272	47,907
Crude petroleum and natural gas	2,967	6,272,860	4,022,890	508,242	320,038	319,515	290,367	303,955	3,560,921	570,196
Mining and quarrying of nonmetallic minerals, and anthracite mining	1,802	1,722,059	1,111,236	[2]44,812	27,535	134,017	117,287	130,410	914,872	[2]64,057
Construction	35,315	8,880,845	17,446,833	268,944	169,730	1,052,340	999,376	948,584	10,133,856	174,718
Manufacturing	77,246	206,751,489	245,071,710	17,392,771	8,613,722	39,342,080	37,245,341	38,616,659	237,572,028	17,152,320
Beverage industries	2,034	3,422,775	5,342,944	334,170	162,505	595,158	494,276	583,934	5,095,414	320,530
Food and kindred products	6,666	9,322,154	24,536,560	908,688	463,187	1,956,190	1,754,144	1,930,985	23,669,928	860,628
Tobacco manufactures	57	3,652,329	4,981,096	623,495	322,657	2,753,788	2,517,845	2,753,788	4,981,096	523,495
Textile mill products	2,677	4,413,823	6,151,196	254,674	138,083	1,300,017	1,264,768	1,273,485	5,907,292	257,046
Apparel and other finished products made from fabrics and similar materials	6,413	2,002,052	4,886,188	128,633	67,804	711,263	679,027	683,572	4,357,539	121,143
Lumber and wood products, except furniture	3,702	3,476,091	3,446,988	136,907	53,347	619,691	590,267	587,362	3,224,418	134,194
Furniture and fixtures	2,414	1,095,850	1,985,458	68,118	39,860	302,117	275,701	283,887	1,856,775	67,626
Paper and allied products	1,624	8,049,967	8,376,550	763,916	366,905	1,071,116	1,032,953	1,061,996	8,193,029	751,164
Printing, publishing, and allied industries	9,979	6,428,703	9,196,537	659,456	334,737	684,728	621,791	663,563	8,225,382	580,358
Chemicals and allied products	5,136	20,184,983	19,571,730	2,583,745	1,252,940	3,152,325	3,008,190	3,092,695	19,268,955	2,565,860
Petroleum refining and related industries	575	42,629,024	35,459,738	1,717,506	597,605	3,029,456	2,895,702	2,926,925	34,424,630	1,709,569
Rubber and miscellaneous plastics products	1,631	3,204,101	4,419,507	282,816	145,523	835,475	809,874	825,385	4,324,112	284,480
Leather and leather products	1,305	535,218	1,111,474	44,228	24,078	171,496	155,869	164,209	1,080,039	41,478
Stone, clay, and glass products	3,238	7,326,289	7,481,112	750,022	385,863	1,117,596	1,065,809	1,108,225	7,357,530	748,711
Primary metal industries	2,223	25,974,066	22,820,968	1,523,020	737,957	5,339,325	4,831,038	5,326,384	22,504,497	1,515,312
Fabricated metal products (including ordnance), except machinery and transportation equipment	8,189	9,426,154	12,925,405	712,262	379,470	2,349,847	2,246,516	2,281,719	12,437,483	687,677
Machinery, except electrical and transportation equipment	8,021	13,155,002	15,303,415	1,321,014	705,921	3,562,453	3,491,048	3,501,456	14,963,999	1,323,881
Electrical machinery, equipment, and supplies	2,959	12,213,728	17,388,458	1,034,757	582,175	3,058,474	2,879,644	2,923,656	16,631,263	1,096,576
Transportation equipment, except motor vehicles	923	6,458,674	10,449,393	151,382	142,705	2,194,222	2,201,113	2,184,274	10,372,384	152,151
Motor vehicles and motor vehicle equipment	1,150	17,070,556	21,036,286	2,633,790	1,339,088	2,982,335	2,970,710	2,950,149	20,849,216	2,630,239
Professional, scientific, and controlling instruments; photographic and optical goods; watches and clocks	1,695	3,591,510	4,443,747	506,854	267,532	903,077	842,327	877,644	4,280,201	486,380
Other manufacturing industries	4,635	3,118,440	3,756,960	193,318	103,780	551,931	616,729	631,366	3,581,846	194,822
Transportation, communication, electric, gas, and sanitary services	29,742	150,243,592	60,875,419	7,171,629	3,780,228	3,004,187	2,885,111	2,871,806	52,024,598	6,705,635
Transportation	21,864	49,871,945	25,662,845	842,843	561,009	880,071	819,605	779,735	18,968,993	639,276
Communication	4,551	33,398,997	15,394,365	3,015,896	1,532,762	854,663	806,785	845,590	14,416,446	2,909,325
Electric and gas companies and systems	982	65,081,211	19,490,511	3,248,120	1,657,142	1,251,889	1,241,689	1,229,619	18,377,399	3,100,948
Water supply and other sanitary services	2,345	1,891,439	327,698	64,770	29,315	17,564	17,032	16,862	261,760	56,086
Wholesale and retail trade	158,221	41,503,597	114,538,398	2,009,942	976,252	12,619,310	11,703,089	11,800,488	102,358,925	1,850,469
Wholesale trade	51,946	21,995,415	58,681,104	1,171,835	550,239	5,974,185	5,495,942	5,711,797	51,667,503	1,063,687
Groceries and related products	6,343	1,812,658	9,396,643	83,941	41,120	509,205	458,700	493,968	8,517,507	71,156
Electrical goods, hardware, and plumbing and heating equipment and supplies	5,880	2,805,989	7,189,239	141,005	73,664	926,608	860,724	885,587	6,482,183	138,180
Other wholesalers	39,723	17,376,768	42,095,222	946,889	435,455	4,538,372	4,176,518	4,332,242	36,667,818	854,351
Retail trade	102,215	18,225,945	53,439,781	766,592	393,716	6,255,904	5,906,101	5,777,010	48,744,925	742,052
Food	6,375	2,498,466	12,321,695	221,554	114,624	752,556	701,538	730,077	11,788,475	220,487
General merchandise	5,937	2,885,755	4,696,988	155,145	77,621	808,630	717,418	779,211	4,413,643	150,995
Apparel and accessories	8,826	909,261	1,844,805	36,372	16,838	380,485	328,520	341,792	1,629,645	39,245
Furniture, home furnishings, and equipment	8,747	1,238,326	1,912,612	7,314	11,845	363,162	330,762	327,224	1,665,669	8,937
Automotive dealers and gasoline service stations	23,297	5,227,885	21,420,215	127,329	69,375	2,344,543	2,371,661	2,120,992	19,432,341	128,745
Eating and drinking places	14,730	1,097,019	2,635,876	52,594	27,581	79,298	72,505	71,678	2,200,484	51,086
Building materials, hardware, and farm equipment	13,979	2,392,844	4,043,758	56,555	29,183	846,610	795,558	792,082	3,743,086	59,552
Other retail stores	20,324	1,976,389	4,563,832	109,729	46,649	680,620	588,139	613,954	3,871,582	83,005
Wholesale and retail trade not allocable	4,060	1,282,237	2,417,513	71,515	32,297	389,221	301,046	311,681,	1,946,492	44,730
Finance, insurance, and real estate	174,155	620,018,946	38,321,438	7,391,474	2,717,805					
Banking	13,844	306,768,739	1,799,095	2,851,603	1,266,594					
Credit agencies other than banks	24,173	102,620,918	1,729,516	628,384	285,723					
Holding and other investment companies	7,162	16,442,107	152,460	1,260,847	77,683					
Security and commodity brokers, dealers, exchanges, and services	1,786	2,937,703	184,061	150,422	69,998			Not available		
Insurance carriers	3,746	162,785,778	30,189,964	1,826,399	744,167					
Insurance agents, brokers, and service	11,385	1,679,755	1,053,985	96,919	35,128					
Real estate, except lessors of real property other than buildings	107,936	24,379,016	3,177,743	501,871	204,321					
Lessors of real property, except buildings	4,073	2,404,930	34,614	75,029	34,191					
Services	61,058	10,430,081	11,183,434	522,183	272,988	503,707	418,507	458,744	5,170,807	288,461
Hotels, rooming houses, camps, and other lodging places	5,903	2,049,128	1,224,742	6,061	19,833	27,778	27,188	25,422	893,838	16,203
Personal services	10,913	950,099	1,547,252	40,374	18,815	53,360	48,603	47,741	904,168	34,168
Business services	16,785	3,394,223	4,296,914	277,518	137,186	111,498	84,533	89,724	1,325,528	128,735
Automobile repair, services, and garages, and other repair services	9,502	1,082,026	1,207,032	45,123	16,947	58,406	51,287	51,505	769,314	22,115
Motion pictures	3,011	1,245,510	878,567	76,812	31,085	200,324	165,888	198,112	536,408	58,018
Amusement and recreation services, except motion pictures	6,760	767,498	569,114	25,510	20,104	9,595	7,193	6,854	218,822	9,661
Other services	8,184	941,597	1,459,813	50,785	29,018	42,748	33,810	39,386	522,729	19,561
Nature of business not allocable	3,054	139,175	31,658	[2]2,932	234	2,798	2,108	2,619	21,863	1,085

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATION RETURNS

Table 18.—NUMBER OF RETURNS, TOTAL ASSETS, BUSINESS RECEIPTS, NET INCOME, INCOME TAX, AND INVENTORIES AT BEGINNING AND END OF YEAR, BY ACCOUNTING PERIOD, BY MAJOR INDUSTRIAL GROUP—Continued

Major industrial group	Returns with noncalendar accounting period[1]									
	Total						Returns with inventories at both beginning and end of year			
							Amount of inventories at—			
	Number of returns	Total assets (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Income tax (Thousand dollars)	Inventories, end of year (Thousand dollars)	Beginning of year (Thousand dollars)	End of year (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All industrial groups	637,089	235,525,013	326,272,499	10,291,524	5,136,792	37,050,984	32,954,460	35,059,921	273,602,103	7,868,950
Agriculture, forestry, and fisheries	11,065	2,649,265	3,389,342	58,004	41,784	333,901	259,487	277,863	2,095,158	34,595
Mining	7,241	3,962,696	3,101,761	26,219	42,344	166,938	147,077	150,943	2,030,161	60,955
Metal mining	287	159,728	103,262	[2]128	3,645	15,565	14,167	13,696	72,054	2,091
Bituminous coal and lignite mining	741	442,728	500,124	3,860	5,942	15,342	13,610	14,838	298,695	7,825
Crude petroleum and natural gas	4,194	2,402,886	1,572,985	[2]3,657	16,002	62,201	60,417	56,604	941,811	26,748
Mining and quarrying of nonmetallic minerals, and anthracite mining	2,019	957,354	925,390	26,144	17,755	73,830	58,883	65,805	717,591	24,291
Construction	48,476	8,864,157	19,295,869	240,215	158,778	1,482,656	1,221,610	1,300,215	10,489,605	137,784
Manufacturing	96,312	69,212,031	124,839,738	4,100,807	2,789,595	18,180,899	16,648,770	17,526,311	115,205,234	4,868,685
Beverage industries	1,532	2,495,430	3,582,533	173,424	88,021	845,909	823,796	843,342	3,504,743	172,643
Food and kindred products	8,649	10,280,378	28,857,019	868,714	459,450	2,755,800	2,373,134	2,660,240	27,526,564	850,803
Tobacco manufactures	37	66,135	105,506	4,634	1,835	29,634	27,363	29,634	105,505	4,634
Textile mill products	3,629	4,517,689	7,427,672	283,418	143,638	1,332,523	1,080,518	1,199,854	6,527,606	250,605
Apparel and other finished products made from fabrics and similar materials	10,579	3,066,264	8,008,575	179,962	95,680	1,032,189	941,115	986,195	7,054,322	168,920
Lumber and wood products, except furniture	4,849	2,106,606	3,522,736	55,254	37,377	503,682	483,384	477,770	3,096,181	94,091
Furniture and fixtures	3,404	1,453,591	2,969,185	108,248	64,431	438,055	403,369	425,771	2,845,006	108,357
Paper and allied products	1,820	2,924,757	3,841,309	203,650	100,772	447,773	408,047	442,972	3,655,188	200,339
Printing, publishing, and allied industries	10,501	2,876,189	4,428,004	213,162	104,967	402,917	361,710	389,835	3,851,265	189,471
Chemicals and allied products	4,972	5,929,681	8,852,824	708,710	361,318	1,088,603	1,015,331	1,063,407	8,093,532	635,174
Petroleum refining and related industries	686	1,303,304	1,906,455	47,721	24,907	192,540	189,285	191,684	1,785,294	47,134
Rubber and miscellaneous plastics products	2,796	2,345,699	3,503,584	219,425	119,075	436,540	420,233	418,101	3,232,648	215,541
Leather and leather products	1,677	1,377,586	2,739,412	70,459	43,987	430,457	382,985	386,637	2,494,331	64,450
Stone, clay, and glass products	4,607	2,010,309	2,883,498	123,098	71,767	315,630	285,578	300,578	2,551,378	125,331
Primary metal industries	2,254	2,208,579	3,348,601	132,976	77,975	478,743	436,313	468,000	3,074,514	126,797
Fabricated metal products (including ordnance), except machinery and transportation equipment	10,030	4,036,271	7,907,548	299,761	170,262	1,136,717	1,004,665	1,075,693	6,710,762	249,538
Machinery, except electrical and transportation equipment	10,122	8,412,827	10,606,873	507,334	292,658	2,417,460	2,376,441	2,378,617	10,036,548	512,123
Electrical machinery, equipment, and supplies	4,223	3,952,871	6,402,658	280,321	185,593	1,226,114	1,087,829	1,180,419	5,937,678	288,037
Transportation equipment, except motor vehicles	1,496	3,238,771	6,213,635	245,460	144,755	1,168,165	1,156,199	1,157,093	5,984,458	258,256
Motor vehicles and motor vehicle equipment	899	1,220,077	2,341,981	130,338	69,458	344,020	323,509	323,672	2,231,338	124,297
Professional, scientific, and controlling instruments; photographic and optical goods; watches and clocks	1,762	1,671,041	2,445,409	88,816	53,505	540,788	490,978	526,651	2,103,498	81,465
Other manufacturing industries	5,788	1,722,980	2,944,716	155,922	78,164	516,670	476,988	505,146	2,702,904	140,569
Transportation, communication, electric, gas, and sanitary services	19,306	5,291,197	5,446,806	315,057	136,064	122,072	101,321	110,047	2,621,375	142,643
Transportation	15,582	3,155,578	4,262,958	144,462	63,044	76,932	60,564	66,138	1,901,259	44,460
Communication	1,901	448,978	372,157	45,125	21,788	5,454	3,956	4,825	67,749	5,961
Electric and gas companies and systems	521	1,478,290	705,918	94,655	47,466	33,760	36,201	38,198	625,006	90,049
Water supply and other sanitary services	1,302	208,351	104,773	30,815	3,766	926	600	886	27,361	2,173
Wholesale and retail trade	206,726	53,087,393	151,880,745	2,553,867	1,295,523	16,163,594	14,078,357	15,142,961	135,052,408	2,426,315
Wholesale trade	71,466	22,343,738	71,907,208	1,114,815	524,790	6,669,587	5,751,177	6,241,416	62,044,494	967,325
Groceries and related products	7,897	2,825,159	15,323,511	157,972	69,770	765,888	692,537	729,724	13,488,958	139,894
Electrical goods, hardware, and plumbing and heating equipment and supplies	7,886	2,088,269	2,986,199	92,551	45,744	810,401	698,783	755,819	4,693,107	79,210
Other wholesalers	55,683	17,430,310	50,997,548	864,292	409,276	5,093,298	4,359,857	4,755,873	43,862,429	748,221
Retail trade	128,028	29,340,285	76,616,908	1,438,410	743,129	9,103,959	7,980,716	8,541,033	70,084,432	1,408,161
Food	9,924	3,667,837	21,312,331	309,592	173,333	1,132,033	1,035,845	1,089,507	19,933,317	319,847
General merchandise	9,042	11,099,743	21,198,155	630,410	318,593	3,161,333	2,656,232	3,045,708	20,407,886	626,128
Apparel and accessories	18,553	3,235,539	6,891,082	99,127	59,740	1,252,889	1,118,344	1,170,718	6,352,361	100,221
Furniture, home furnishings, and equipment	13,623	2,163,627	3,787,386	32,024	26,790	652,250	586,347	604,096	3,325,155	36,643
Automotive dealers and gasoline service stations	14,831	2,356,696	7,843,583	66,794	38,795	869,872	797,287	780,131	6,898,401	69,954
Eating and drinking places	19,768	1,279,405	3,342,586	28,421	22,941	83,650	69,056	71,155	2,461,809	40,009
Building materials, hardware, and farm equipment	11,496	1,938,154	3,761,826	54,224	27,476	724,021	643,287	665,328	3,339,872	52,129
Other retail stores	30,791	3,599,284	8,479,959	164,718	75,461	1,227,911	1,074,318	1,114,392	7,365,631	163,230
Wholesale and retail trade not allocable	7,232	1,403,370	3,356,629	53,742	27,604	390,048	346,464	360,510	2,923,482	50,829
Finance, insurance, and real estate	166,055	79,868,888	4,894,072	1,590,635	419,813					
Banking	1,057	14,128,403	71,711	74,322	26,616					
Credit agencies other than banks	24,693	20,442,719	763,209	257,651	107,182					
Holding and other investment companies	5,476	11,894,147	60,795	701,110	22,667					
Security and commodity brokers, dealers, exchanges, and services	2,068	2,776,199	174,192	47,991	25,503					
Insurance carriers	273	45,972	82,385	2,007	1,939			Not available		
Insurance agents, brokers, and service	9,675	838,093	689,027	46,582	14,769					
Real estate, except lessors of real property other than buildings	119,998	29,097,368	3,025,399	445,017	214,873					
Lessors of real property, except buildings	2,815	649,987	27,354	15,955	6,264					
Services	76,897	12,393,965	13,379,648	367,743	251,814	590,914	490,085	542,733	6,087,983	199,428
Hotels, rooming houses, camps, and other lodging places	7,104	2,542,634	1,360,536	37,02	16,482	30,540	24,457	28,283	870,083	8,647
Personal services	12,859	1,083,665	1,882,323	54,799	23,202	65,318	56,249	59,512	1,091,686	46,053
Business services	21,915	3,128,771	4,074,408	142,989	75,426	92,381	71,352	80,955	1,343,097	41,362
Automobile repair, services, and garages, and other repair services	10,882	1,231,951	1,418,741	44,997	20,443	81,173	62,741	68,875	805,812	21,951
Motion pictures	4,148	1,667,888	1,541,315	66,252	49,319	257,648	230,691	250,766	862,055	48,881
Amusement and recreation services, except motion pictures	10,153	1,890,575	1,596,058	23,801	43,410	24,263	19,473	20,330	596,281	18,551
Other services	9,836	853,481	1,506,267	35,610	23,532	39,591	25,122	34,012	418,971	13,983
Nature of business not allocable	5,011	190,421	44,518	[2]1,023	1,077	10,010	7,753	8,848	20,154	[2]1,455

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATION RETURNS

Table 18.—NUMBER OF RETURNS, TOTAL ASSETS, BUSINESS RECEIPTS, NET INCOME, INCOME TAX, AND INVENTORIES AT BEGINNING AND END OF YEAR, BY ACCOUNTING PERIOD, BY MAJOR INDUSTRIAL GROUP—Continued

Major industrial group	Returns with noncalendar accounting periods ended[1]--Continued									
	July 1961									
	Number of returns	Total assets (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Income tax (Thousand dollars)	Inventories, end of year (Thousand dollars)	Returns with inventories at both beginning and end of year			
							Amount of inventories at—		Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)
							Beginning of year (Thousand dollars)	End of year (Thousand dollars)		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All industrial groups	45,923	14,783,735	21,456,539	628,589	332,474	2,767,830	2,379,409	2,583,724	18,072,606	514,505
Agriculture, forestry, and fisheries	940	195,602	243,874	6,918	2,926	19,657	15,495	16,903	165,207	4,853
Mining	478	346,407	215,211	4,553	4,638	13,823	16,723	13,758	136,367	9,594
Metal mining	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Bituminous coal and lignite mining	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Crude petroleum and natural gas	286	254,694	139,778	2,754	2,996	8,337	11,246	8,272	87,179	8,423
Mining and quarrying of nonmetallic minerals, and anthracite mining	128	35,373	34,425	1,640	451	2,386	2,297	2,386	16,199	460
Construction	2,493	394,874	884,732	5,060	4,496	54,741	58,482	47,497	402,853	3,332
Manufacturing	5,940	4,460,468	7,562,814	313,222	180,207	1,285,328	1,168,164	1,222,158	6,917,535	305,142
Beverage industries	59	652,111	589,996	23,376	11,827	205,514	202,164	205,514	589,996	23,376
Food and kindred products	507	731,301	1,686,055	107,766	58,424	190,684	172,386	186,339	1,612,607	107,705
Tobacco manufactures	-	-	-	-	-	-	-	-	-	-
Textile mill products	199	136,902	222,624	6,814	3,979	43,140	40,788	41,424	196,595	3,921
Apparel and other finished products made from fabrics and similar materials	816	169,403	449,040	11,607	5,343	57,515	56,366	55,390	389,668	11,020
Lumber and wood products, except furniture	191	64,569	101,150	541	924	20,837	21,128	20,772	85,106	95
Furniture and fixtures	264	55,838	120,975	2,368	1,313	18,995	16,680	15,787	98,518	1,559
Paper and allied products	138	87,122	169,037	8,751	3,539	14,846	13,427	14,398	129,982	6,681
Printing, publishing, and allied industries	675	140,200	272,863	10,887	5,818	18,768	17,914	18,636	232,241	9,103
Chemicals and allied products	237	104,575	154,196	8,950	4,175	18,872	17,142	18,371	141,017	8,049
Petroleum refining and related industries	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Rubber and miscellaneous plastics products	250	60,265	115,337	1,565	2,025	13,284	8,632	11,019	95,196	1,366
Leather and leather products	62	187,359	254,596	2,510	1,878	57,781	25,170	23,546	111,834	[2]1,032
Stone, clay, and glass products	192	61,586	106,494	1,999	1,255	7,780	7,710	7,731	96,464	1,613
Primary metal industries	139	162,271	269,137	22,642	12,582	34,651	34,621	34,196	255,812	23,801
Fabricated metal products (including ordnance), except machinery and transportation equipment	558	465,057	788,635	6,762	8,198	125,499	81,009	115,853	730,385	6,850
Machinery, except electrical and transportation equipment	661	492,965	805,044	31,301	21,107	148,522	155,908	147,776	740,099	34,105
Electrical machinery, equipment, and supplies	277	301,702	511,598	9,869	7,917	114,136	119,754	113,615	494,340	10,780
Transportation equipment, except motor vehicles	62	270,748	480,258	31,681	16,282	112,605	98,502	111,923	476,130	31,897
Motor vehicles and motor vehicle equipment	65	115,051	167,266	11,561	5,941	26,043	26,402	25,981	166,015	11,638
Professional, scientific, and controlling instruments; photographic and optical goods; watches and clocks	95	63,370	81,968	5,908	3,165	20,640	19,400	20,088	76,494	5,665
Other manufacturing industries	451	108,622	174,264	4,276	3,576	32,295	30,474	31,023	161,644	5,114
Transportation, communication, electric, gas, and sanitary services	1,332	362,213	363,678	30,350	13,654	12,503	11,519	11,876	150,502	14,650
Transportation	1,155	209,820	272,918	16,267	6,601	7,522	6,368	6,936	93,927	6,749
Communication	81	27,659	28,727	6,546	3,164	216	111	216	4,426	915
Electric and gas companies and systems	23	114,516	54,894	7,338	3,720	4,740	5,040	4,724	52,149	6,986
Water supply and other sanitary services	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Wholesale and retail trade	17,210	4,215,195	11,258,030	185,279	90,073	1,365,996	1,098,376	1,257,054	10,070,032	173,501
Wholesale trade	4,883	1,836,638	5,417,398	94,722	39,285	597,869	412,489	545,493	4,777,353	83,968
Groceries and related products	755	238,405	1,476,267	7,236	4,331	83,017	80,390	82,427	1,425,183	5,862
Electrical goods, hardware, and plumbing and heating equipment and supplies	515	133,352	334,026	3,986	2,083	52,624	41,730	45,389	272,216	3,259
Other wholesalers	3,613	1,464,881	3,607,105	83,500	32,871	462,228	290,369	417,682	3,079,954	74,847
Retail trade	11,635	2,254,227	5,602,700	84,395	49,213	740,343	660,066	684,997	5,082,136	83,434
Food	569	73,974	471,880	[2]1,506	1,772	21,957	19,809	19,538	430,973	[2]1,552
General merchandise	829	744,467	1,624,216	40,178	21,313	232,607	218,286	224,481	1,570,267	38,510
Apparel and accessories	3,529	664,213	1,545,473	18,541	11,399	250,127	217,405	231,642	1,440,577	18,576
Furniture, home furnishings, and equipment	1,304	177,697	344,040	2,461	2,048	59,050	52,132	53,635	305,138	3,205
Automotive dealers and gasoline service stations	980	123,884	483,958	2,962	2,489	50,278	46,824	43,079	402,048	4,164
Eating and drinking places	1,405	138,940	354,185	5,851	3,181	10,143	8,427	8,477	257,428	4,448
Building materials, hardware, and farm equipment	730	95,052	211,808	5,624	2,337	36,730	30,171	33,948	181,144	5,592
Other retail stores	2,289	236,000	567,140	10,284	4,674	79,451	67,012	70,197	494,561	10,491
Wholesale and retail trade not allocable	692	124,330	237,932	6,162	1,575	27,784	25,821	26,559	210,543	6,099
Finance, insurance, and real estate	11,767	4,043,265	253,498	76,679	28,418					
Banking	12	381,445	585	970	348					
Credit agencies other than banks	1,508	839,574	33,222	12,554	4,928					
Holding and other investment companies	316	320,118	31	17,848	1,318					
Security and commodity brokers, dealers, exchanges, and services	91	47,851	4,837	2,530	1,127			Not available		
Insurance carriers	19	5,123	9,529	1,013	527					
Insurance agents, brokers, and service	614	60,143	30,779	4,215	1,261					
Real estate, except lessors of real property other than buildings	9,036	2,355,739	174,007	34,016	17,299					
Lessors of real property, except buildings	171	33,272	508	3,533	1,610					
Services	5,129	726,915	671,285	7,258	8,052	15,493	10,559	14,342	229,903	3,455
Hotels, rooming houses, camps, and other lodging places	448	140,617	59,840	[2]698	585	1,971	894	1,887	30,257	[2]653
Personal services	739	80,380	138,481	2,577	1,262	3,833	3,621	3,706	74,246	2,574
Business services	1,439	248,522	166,131	4,506	2,264	4,154	2,945	4,132	62,712	505
Automobile repair, services, and garages, and other repair services	773	78,661	68,465	3,892	1,455	2,302	2,177	2,149	24,603	1,728
Motion pictures	290	25,766	27,795	563	233	1,354	41	1,364	604	27
Amusement and recreation services, except motion pictures	774	102,755	89,023	122	1,358	1,220	668	804	27,223	[2]611
Other services	666	50,214	121,550	[2]3,704	895	649	213	300	10,258	[2]115
Nature of business not allocable	634	38,796	3,417	[2]730	10	289	91	133	207	[2]22

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATION RETURNS

Table 18.—NUMBER OF RETURNS, TOTAL ASSETS, BUSINESS RECEIPTS, NET INCOME, INCOME TAX, AND INVENTORIES AT BEGINNING AND END OF YEAR, BY ACCOUNTING PERIOD, BY MAJOR INDUSTRIAL GROUP—Continued

Major industrial group	Returns with noncalendar accounting periods ended[1]—Continued: August 1961									
	Number of returns	Total assets (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Income tax (Thousand dollars)	Inventories, end of year (Thousand dollars)	Returns with inventories at both beginning and end of year: Amount of inventories at— Beginning of year (Thousand dollars)	End of year (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All industrial groups	47,091	15,593,005	22,506,153	651,709	347,241	2,427,227	2,268,998	2,326,091	18,875,092	503,640
Agriculture, forestry, and fisheries	1,031	257,963	386,120	11,277	5,184	33,643	26,634	27,658	233,462	10,366
Mining	418	673,017	316,093	14,027	1,197	16,127	17,044	15,523	245,127	16,266
Metal mining	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Bituminous coal and lignite mining	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Crude petroleum and natural gas	196	633,478	264,482	14,191	953	12,965	15,664	12,888	226,279	15,969
Mining and quarrying of nonmetallic minerals, and anthracite mining	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Construction	2,878	430,275	886,405	8,554	6,947	47,910	38,462	37,322	377,389	773
Manufacturing	6,655	4,852,427	8,867,584	307,981	181,754	1,328,251	1,270,032	1,300,637	8,097,801	296,572
Beverage industries	75	532,903	786,199	24,790	12,562	297,256	303,821	297,256	786,100	24,782
Food and kindred products	565	649,375	1,783,669	43,630	26,198	149,115	131,516	140,708	1,706,874	42,101
Tobacco manufactures	1	2,790	1,240	79	36	313	463	313	1,240	79
Textile mill products	289	462,979	697,558	30,792	16,146	139,040	117,811	138,523	657,127	30,723
Apparel and other finished products made from fabrics and similar materials	365	172,176	533,421	4,789	4,297	51,124	47,915	46,295	451,960	6,751
Lumber and wood products, except furniture	278	92,590	145,319	529	889	25,145	21,499	21,719	131,571	[2]250
Furniture and fixtures	212	69,215	166,337	1,732	1,264	20,449	21,467	20,207	164,516	1,810
Paper and allied products	97	241,686	280,076	17,805	8,366	43,541	38,580	43,541	272,750	17,203
Printing, publishing, and allied industries	947	177,384	332,341	17,233	8,981	20,040	17,905	19,908	287,761	15,855
Chemicals and allied products	337	561,421	921,660	54,802	27,969	141,487	134,987	140,571	914,334	56,390
Petroleum refining and related industries	40	137,437	237,271	4,469	2,068	19,540	17,659	19,478	231,213	4,564
Rubber and miscellaneous plastics products	148	285,103	254,716	10,688	5,856	24,442	25,642	24,442	252,817	10,882
Leather and leather products	94	32,650	85,337	[2]1,122	349	10,301	10,829	10,301	84,511	[2]1,246
Stone, clay, and glass products	217	126,503	165,102	2,455	3,027	24,251	25,609	22,717	127,104	1,503
Primary metal industries	81	97,712	134,406	614	1,262	19,394	17,192	19,249	125,951	756
Fabricated metal products (including ordnance), except machinery and transportation equipment	545	187,612	355,597	6,165	4,669	48,718	49,286	46,999	340,372	5,833
Machinery, except electrical and transportation equipment	803	373,180	517,404	24,534	15,747	99,758	99,326	96,448	473,925	25,163
Electrical machinery, equipment, and supplies	366	167,544	321,186	7,664	8,770	45,541	39,551	44,056	295,137	11,334
Transportation equipment, except motor vehicles	140	54,069	231,663	[2]897	3,096	16,114	15,471	16,114	111,572	[2]2,827
Motor vehicles and motor vehicle equipment	41	287,722	444,463	35,181	17,479	81,566	84,493	81,130	441,479	35,075
Professional, scientific, and controlling instruments; photographic and optical goods; watches and clocks	118	28,320	266,059	17,560	9,329	8,554	8,003	8,554	45,812	2,445
Other manufacturing industries	396	112,056	206,560	4,489	3,394	42,562	41,007	42,108	193,675	5,767
Transportation, communication, electric, gas, and sanitary services	1,416	726,321	418,663	59,923	20,741	11,418	10,403	11,159	216,538	25,772
Transportation	1,104	192,455	230,734	2,845	3,416	2,937	2,472	2,819	73,092	[2]2,827
Communication	159	36,419	34,482	2,534	1,663	182	29	72	3,773	[2]1,230
Electric and gas companies and systems	33	447,649	140,926	29,629	15,337	8,299	7,902	8,268	139,673	29,829
Water supply and other sanitary services	114	49,798	12,521	24,915	325	-	-	-	-	-
Wholesale and retail trade	14,560	3,362,414	9,731,540	104,843	56,983	841,967	787,050	789,508	8,819,624	99,061
Wholesale trade	4,601	2,147,793	6,323,407	78,440	35,749	470,569	436,114	445,429	5,773,689	70,127
Groceries and related products	655	193,101	1,384,176	9,072	3,706	50,698	46,093	48,948	1,261,850	8,151
Electrical goods, hardware, and plumbing and heating equipment and supplies	402	103,752	270,784	4,143	2,399	41,976	40,086	41,107	259,766	3,268
Other wholesalers	3,544	1,850,940	4,668,447	65,225	29,644	377,895	349,930	355,374	4,252,073	58,708
Retail trade	9,001	1,077,233	3,069,256	23,318	19,223	335,479	315,500	309,907	2,738,650	26,918
Food	859	135,725	688,828	4,035	3,551	34,341	30,793	31,873	641,247	4,336
General merchandise	416	94,244	214,487	931	1,796	30,084	24,869	27,952	193,881	1,412
Apparel and accessories	1,162	120,415	235,921	[2]213	949	46,198	44,894	44,218	209,422	888
Furniture, home furnishings, and equipment	1,109	126,987	236,928	366	937	35,797	32,690	30,330	180,997	363
Automotive dealers and gasoline service stations	1,121	169,361	574,373	2,859	2,263	54,991	61,614	52,374	550,008	3,288
Eating and drinking places	1,456	95,966	227,331	23	1,702	4,417	4,111	3,727	172,114	516
Building materials, hardware, and farm equipment	630	86,191	150,519	2,014	671	29,166	28,007	29,166	143,783	2,402
Other retail stores	2,248	248,344	740,869	13,253	7,354	100,485	88,522	90,267	647,178	13,713
Wholesale and retail trade not allocable	958	137,388	338,877	3,035	2,011	35,919	35,436	34,172	307,305	2,016
Finance, insurance, and real estate	13,186	3,753,866	289,040	71,738	29,942					
Banking	53	91,418	2,365	4,024	1,892					
Credit agencies other than banks	1,953	1,078,119	49,516	16,110	7,077					
Holding and other investment companies	335	204,344	12,656	8,494	212					
Security and commodity brokers, dealers, exchanges, and services	155	37,563	25,901	3,734	1,941			Not available		
Insurance carriers	22	5,656	7,176	[2]575	4					
Insurance agents, brokers, and service	630	40,270	23,868	893	463					
Real estate, except lessors of real property other than buildings	9,777	2,244,120	165,726	37,204	17,656					
Lessors of real property, except buildings	261	52,376	1,832	1,854	697					
Services	6,153	1,516,889	1,603,860	71,934	44,110	147,884	119,232	144,257	883,489	54,824
Hotels, rooming houses, camps, and other lodging places	450	185,409	95,120	[2]1,147	1,109	1,753	1,231	1,736	58,674	[2]1,379
Personal services	1,029	115,965	214,643	9,983	5,543	6,346	6,035	5,752	144,880	9,752
Business services	1,536	224,788	441,845	21,217	11,204	7,485	5,718	5,929	167,940	9,405
Automobile repair, services, and garages, and other repair services	755	135,176	119,588	1,728	1,047	3,213	2,657	2,776	72,723	278
Motion pictures	371	512,887	383,777	41,119	20,157	124,525	100,127	124,478	289,650	37,087
Amusement and recreation services, except motion pictures	1,330	293,076	257,923	[2]4,199	3,584	2,900	2,189	2,276	115,268	[2]1,598
Other services	682	49,538	90,458	3,233	1,466	1,662	1,275	1,310	34,344	1,279
Nature of business not allocable	794	19,833	6,843	1,432	383	27	141	27	1,662	6

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATION RETURNS

Table 18.—NUMBER OF RETURNS, TOTAL ASSETS, BUSINESS RECEIPTS, NET INCOME, INCOME TAX, AND INVENTORIES AT BEGINNING AND END OF YEAR, BY ACCOUNTING PERIOD, BY MAJOR INDUSTRIAL GROUP—Continued

Major industrial group	Returns with noncalendar accounting periods ended[1]—Continued, September 1961									
	Number of returns	Total assets (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Income tax (Thousand dollars)	Inventories, end of year (Thousand dollars)	Returns with inventories at both beginning and end of year: Amount of inventories at— Beginning of year (Thousand dollars)	End of year (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All industrial groups	76,131	29,631,086	39,576,194	1,446,993	719,481	4,281,431	3,912,359	4,057,721	32,337,175	1,044,514
Agriculture, forestry, and fisheries	1,135	287,563	351,856	5,990	5,284	44,984	24,560	24,684	164,983	3,256
Mining	924	458,272	355,150	[2]5,339	3,160	18,174	12,082	17,582	228,035	1,130
Metal mining	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Bituminous coal and lignite mining	191	68,008	126,154	1,685	1,001	2,192	1,539	2,018	55,161	1,508
Crude petroleum and natural gas	509	315,632	178,110	[2]6,306	1,264	12,049	7,347	11,987	124,949	[2]1,917
Mining and quarrying of nonmetallic minerals, and anthracite mining	180	69,680	50,209	750	895	3,931	3,193	3,575	47,924	1,607
Construction	5,368	1,066,464	2,352,701	32,875	20,789	142,795	133,737	132,971	1,205,202	14,604
Manufacturing	11,958	10,320,535	18,744,726	869,001	458,430	2,603,848	2,395,146	2,528,411	16,747,005	767,829
Beverage industries	301	214,470	376,225	19,104	9,559	45,074	43,452	45,064	365,655	19,533
Food and kindred products	1,253	1,162,218	3,488,913	110,417	57,469	211,793	184,623	201,451	3,387,420	110,302
Tobacco manufactures	-	-	-	-	-	-	-	-	-	-
Textile mill products	473	1,317,903	1,867,008	95,015	46,301	369,463	314,439	367,298	1,786,256	89,495
Apparel and other finished products made from fabrics and similar materials	1,179	227,127	605,811	8,165	5,075	65,817	59,124	59,080	478,936	6,138
Lumber and wood products, except furniture	419	181,213	257,919	3,168	2,563	45,827	48,159	44,305	231,814	2,941
Furniture and fixtures	363	109,106	265,968	2,831	3,967	35,032	34,357	34,507	257,754	4,860
Paper and allied products	202	265,659	384,950	19,465	10,445	45,511	42,726	45,150	330,991	19,548
Printing, publishing, and allied industries	1,345	612,175	782,209	50,999	21,044	60,660	53,220	58,729	675,514	43,831
Chemicals and allied products	689	504,798	1,072,266	74,063	37,879	93,905	84,157	89,556	636,111	38,567
Petroleum refining and related industries	40	252,291	364,909	13,931	6,812	55,215	54,080	55,215	345,173	13,732
Rubber and miscellaneous plastics products	331	238,333	388,209	20,343	10,980	60,809	67,394	59,719	383,256	20,227
Leather and leather products	165	88,195	176,960	3,948	2,375	27,877	27,328	27,476	175,181	3,857
Stone, clay, and glass products	555	220,424	316,926	12,871	8,361	41,233	36,240	39,636	278,437	14,288
Primary metal industries	276	502,311	641,642	30,670	18,236	87,701	93,532	82,412	572,815	27,160
Fabricated metal products (including ordnance), except machinery and transportation equipment	1,336	498,391	1,503,228	64,520	34,905	125,177	118,708	117,589	811,078	29,624
Machinery, except electrical and transportation equipment	1,280	1,224,338	1,515,919	88,739	48,922	330,195	351,468	321,256	1,393,997	87,795
Electrical machinery, equipment, and supplies	509	473,987	726,309	38,304	24,625	148,734	132,891	146,340	698,287	38,042
Transportation equipment, except motor vehicles	197	1,358,169	2,387,415	129,415	68,678	541,879	443,914	536,468	2,374,460	130,950
Motor vehicles and motor vehicle equipment	114	456,010	1,076,157	50,365	26,291	124,945	121,830	112,804	1,019,732	45,084
Professional, scientific, and controlling instruments; photographic and optical goods; watches and clocks	179	157,485	222,834	8,005	6,278	38,038	35,694	36,921	213,640	7,695
Other manufacturing industries	752	255,932	322,949	24,663	7,665	48,913	47,810	47,435	279,498	14,160
Transportation, communication, electric, gas, and sanitary services	2,239	1,004,411	772,176	59,260	31,155	21,099	20,220	20,603	436,724	50,983
Transportation	1,903	260,663	381,736	12,421	6,304	4,477	5,580	4,164	98,014	4,970
Communication	177	48,783	28,300	[2]753	627	73	50	42	2,582	212
Electric and gas companies and systems	49	674,270	341,321	45,550	23,215	16,424	14,464	16,272	329,242	45,071
Water supply and other sanitary services	110	20,695	20,819	2,042	1,009	125	126	125	6,886	730
Wholesale and retail trade	23,177	4,781,487	14,547,698	184,905	96,826	1,353,692	1,228,048	1,244,535	12,672,397	178,312
Wholesale trade	7,767	2,546,040	7,839,258	108,969	50,579	695,486	643,909	652,033	6,822,984	97,501
Groceries and related products	964	418,236	1,840,246	23,731	7,056	82,630	77,183	80,142	1,626,262	20,562
Electrical goods, hardware, and plumbing and heating equipment and supplies	739	201,142	472,588	5,649	3,159	71,573	65,997	70,091	416,757	5,746
Other wholesalers	6,064	1,926,662	5,526,424	79,589	40,364	541,283	500,729	501,800	4,779,965	71,193
Retail trade	14,031	1,998,205	6,082,682	65,118	39,931	595,209	529,513	538,264	5,286,463	70,708
Food	1,423	262,609	1,553,169	11,906	8,413	71,323	61,336	67,171	1,386,665	14,453
General merchandise	843	196,452	416,800	9,745	5,034	37,246	25,147	29,733	345,817	7,558
Apparel and accessories	849	76,729	169,371	15	1,044	37,642	32,197	33,371	143,254	1,347
Furniture, home furnishings, and equipment	1,543	203,215	381,521	[2]994	2,320	56,393	51,357	52,515	326,016	272
Automotive dealers and gasoline service stations	2,206	354,418	1,306,137	1,736	3,534	128,681	126,105	112,670	1,132,050	3,374
Eating and drinking places	2,320	162,446	453,798	3,790	3,044	10,651	8,646	8,456	314,875	4,873
Building materials, hardware, and farm equipment	900	156,931	271,036	2,597	1,563	50,249	41,856	44,935	241,599	3,133
Other retail stores	3,947	585,405	1,530,850	36,323	14,979	203,024	182,869	189,413	1,396,187	35,698
Wholesale and retail trade not allocable	1,379	237,242	625,758	10,819	6,316	62,997	54,626	54,238	562,950	10,103
Finance, insurance, and real estate	20,173	10,023,461	656,852	246,185	57,630					
Banking	130	848,352	15,244	23,592	11,118					
Credit agencies other than banks	3,400	3,355,989	148,741	49,051	23,181					
Holding and other investment companies	557	1,940,623	3,812	113,217	1,791					
Security and commodity brokers, dealers, exchanges, and services	370	164,558	19,161	4,120	1,581			Not available		
Insurance carriers	13	1,064	712	[2]413	6					
Insurance agents, brokers, and service	1,246	141,965	124,586	7,235	2,660					
Real estate, except lessors of real property other than buildings	14,035	3,517,339	341,976	47,736	26,647					
Lessors of real property, except buildings	422	53,571	2,620	1,647	646					
Services	10,439	1,664,456	1,791,707	54,853	36,142	94,338	98,033	86,658	881,859	28,778
Hotels, rooming houses, camps, and other lodging places	1,011	353,437	183,901	11,346	3,615	3,817	3,435	3,602	124,977	9,816
Personal services	2,326	186,563	378,141	8,234	3,684	13,470	12,303	12,673	208,986	5,795
Business services	2,622	283,077	375,952	9,583	5,715	5,102	3,457	3,473	109,458	[2]90
Automobile repair, services, and garages, and other repair services	1,564	146,163	176,612	4,620	2,407	5,883	4,608	5,340	97,020	1,869
Motion pictures	538	295,486	302,860	9,440	11,379	57,513	67,279	53,749	177,298	11,534
Amusement and recreation services, except motion pictures	1,210	262,316	155,961	[2]885	4,618	2,237	2,383	1,987	76,594	[2]3,868
Other services	1,168	132,414	218,280	12,515	4,724	6,316	4,568	5,834	87,526	3,722
Nature of business not allocable	718	24,437	3,328	[2]738	65	2,501	533	2,277	970	[2]378

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATION RETURNS

Table 18.—NUMBER OF RETURNS, TOTAL ASSETS, BUSINESS RECEIPTS, NET INCOME, INCOME TAX, AND INVENTORIES AT BEGINNING AND END OF YEAR, BY ACCOUNTING PERIOD, BY MAJOR INDUSTRIAL GROUP—Continued

Major industrial group	Returns with noncalendar accounting periods ended[1]—Continued									
	October 1961									
	Number of returns	Total assets (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Income tax (Thousand dollars)	Inventories, end of year (Thousand dollars)	Returns with inventories at both beginning and end of year: Amount of inventories at— Beginning of year (Thousand dollars)	Returns with inventories at both beginning and end of year: Amount of inventories at— End of year (Thousand dollars)	Returns with inventories at both beginning and end of year: Business receipts (Thousand dollars)	Returns with inventories at both beginning and end of year: Net income (less deficit) (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All industrial groups	50,084	31,263,160	30,662,792	1,101,137	494,624	3,775,887	3,441,078	3,492,149	25,788,360	701,577
Agriculture, forestry, and fisheries	831	184,063	161,051	[2]32	1,464	22,176	17,906	21,592	101,040	43
Mining	585	202,395	185,439	3,457	3,904	14,359	12,823	12,379	108,115	5,691
Metal mining	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Bituminous coal and lignite mining	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Crude petroleum and natural gas	330	99,344	68,944	[2]705	904	3,916	1,545	1,949	27,721	868
Mining and quarrying of nonmetallic minerals, and anthracite mining	114	68,220	76,331	5,321	2,816	9,580	10,512	9,580	63,046	4,816
Construction	3,338	794,062	1,608,352	27,903	15,252	128,598	114,257	112,828	1,009,555	18,148
Manufacturing	7,535	9,484,898	17,557,162	542,889	309,243	2,544,941	2,348,322	2,378,050	16,295,651	511,256
Beverage industries	189	163,713	292,039	12,925	6,833	23,773	21,109	23,383	282,020	13,296
Food and kindred products	893	1,245,696	6,147,239	50,984	29,822	327,058	261,186	311,397	5,930,822	47,600
Tobacco manufactures	-	-	-	-	-	-	-	-	-	-
Textile mill products	129	482,940	691,696	18,611	10,826	150,526	37,054	36,991	192,855	122
Apparel and other finished products made from fabrics and similar materials	769	316,609	761,938	24,388	12,346	102,579	100,923	101,483	677,817	23,938
Lumber and wood products, except furniture	375	181,109	329,313	6,599	4,228	41,103	45,359	39,232	282,628	5,211
Furniture and fixtures	214	60,985	142,013	3,077	3,122	15,643	14,293	15,367	130,620	4,531
Paper and allied products	154	512,634	636,525	39,589	19,060	70,627	69,955	70,312	625,042	39,375
Printing, publishing, and allied industries	810	138,589	245,396	9,671	4,757	20,346	19,212	19,909	203,639	8,982
Chemicals and allied products	453	406,573	561,802	29,994	16,955	95,115	85,213	90,959	532,761	28,649
Petroleum refining and related industries	37	86,565	137,286	7,079	3,654	10,300	9,796	10,284	136,122	6,768
Rubber and miscellaneous plastics products	167	866,751	1,163,696	96,163	52,858	235,354	241,258	228,777	1,126,101	96,497
Leather and leather products	256	290,550	619,310	23,087	13,397	86,232	85,513	84,530	594,911	22,711
Stone, clay, and glass products	311	245,486	296,658	19,831	9,530	38,304	37,593	37,182	277,792	18,770
Primary metal industries	153	162,060	271,456	6,015	5,746	31,829	32,363	31,616	265,852	6,049
Fabricated metal products (including ordnance), except machinery and transportation equipment	950	328,433	611,984	31,003	16,836	91,796	89,657	88,085	532,790	25,156
Machinery, except electrical and transportation equipment	957	3,379,706	3,701,188	122,764	74,775	1,017,075	1,024,787	1,014,227	3,640,765	124,053
Electrical machinery, equipment, and supplies	219	331,183	443,613	20,413	12,796	83,438	81,696	76,332	407,230	19,598
Transportation equipment, except motor vehicles	64	99,426	160,992	5,679	4,541	27,670	34,679	27,670	160,992	7,403
Motor vehicles and motor vehicle equipment	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Professional, scientific, and controlling instruments; photographic and optical goods; watches and clocks	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Other manufacturing industries	315	110,237	180,925	4,119	3,056	41,682	29,528	40,627	163,388	4,328
Transportation, communication, electric, gas, and sanitary services	1,223	294,501	321,346	14,688	6,725	3,235	2,922	2,879	74,719	5,828
Transportation	983	194,970	250,712	11,741	4,743	2,215	1,994	1,915	62,318	3,999
Communication	133	21,966	42,107	356	857	172	131	122	2,095	124
Electric and gas companies and systems	4	57,403	19,929	1,776	785	764	717	764	10,051	1,657
Water supply and other sanitary services	103	20,162	8,598	815	340	84	80	78	251	48
Wholesale and retail trade	15,473	3,291,166	9,010,733	155,172	85,220	979,065	878,089	887,278	7,578,294	143,972
Wholesale trade	5,936	1,740,919	4,866,207	93,772	43,855	451,134	410,180	412,923	4,014,821	75,623
Groceries and related products	584	155,329	833,974	4,278	2,264	42,526	33,390	36,300	660,146	2,114
Electrical goods, hardware, and plumbing and heating equipment and supplies	619	141,494	472,412	6,236	3,727	52,965	42,717	46,222	305,145	3,991
Other wholesalers	4,733	1,444,096	3,559,821	83,258	42,864	355,643	334,073	330,401	3,049,530	69,518
Retail trade	8,931	1,473,931	3,965,681	57,003	34,074	502,642	445,629	450,462	3,413,378	63,554
Food	831	204,851	954,816	6,706	6,161	51,680	41,148	45,256	808,773	10,301
General merchandise	363	73,945	193,962	5,763	3,348	30,168	21,210	24,992	174,134	7,658
Apparel and accessories	1,008	174,641	319,692	11,425	5,248	75,957	70,860	73,146	280,778	11,900
Furniture, home furnishings, and equipment	739	85,505	186,100	1,585	1,097	29,085	25,081	24,964	122,264	878
Automotive dealers and gasoline service stations	1,309	383,467	1,103,322	22,394	12,242	142,512	132,312	128,072	990,080	21,529
Eating and drinking places	1,644	102,597	260,899	2,541	1,391	5,175	4,077	4,190	197,410	3,824
Building materials, hardware, and farm equipment	1,195	265,132	492,484	3,442	2,364	107,156	94,407	94,052	432,531	2,617
Other retail stores	1,892	176,793	448,406	3,147	2,223	69,909	56,534	55,790	407,407	4,847
Wholesale and retail trade not allocable	556	76,316	178,845	4,397	2,291	25,289	22,280	23,893	150,095	4,795
Finance, insurance, and real estate	14,294	15,867,886	518,008	328,010	49,706					
Banking	246	7,449,349	24,931	19,849	3,062					
Credit agencies other than banks	2,270	2,513,988	111,425	37,320	16,758					
Holding and other investment companies	402	3,135,969	5,616	208,850	3,097					
Security and commodity brokers, dealers, exchanges, and services	196	260,936	26,006	12,055	5,646			Not available		
Insurance carriers	39	4,853	2,761	614	132					
Insurance agents, brokers, and service	868	100,428	86,581	4,216	1,558					
Real estate, except lessors of real property other than buildings	10,068	2,339,936	255,996	44,377	19,089					
Lessors of real property, except buildings	205	62,377	4,692	729	364					
Services	6,422	1,117,344	1,299,497	29,664	22,991	78,486	61,548	72,220	620,712	17,101
Hotels, rooming houses, camps, and other lodging places	729	234,208	139,640	[2]5,330	1,001	3,612	2,974	3,045	86,552	[2]3,690
Personal services	1,051	94,851	139,362	3,733	889	6,799	6,795	6,669	79,185	1,857
Business services	1,994	286,292	484,790	11,239	7,580	7,672	7,762	7,551	226,659	4,832
Automobile repair, services, and garages, and other repair services	921	91,661	121,301	3,217	1,560	6,850	4,518	4,187	63,708	307
Motion pictures	312	172,963	164,059	4,734	3,651	48,159	36,355	46,575	75,861	5,787
Amusement and recreation services, except motion pictures	750	172,282	136,397	9,036	6,035	1,884	1,317	1,465	54,469	6,347
Other services	665	65,087	113,948	3,035	2,275	3,510	1,847	2,728	34,278	1,661
Nature of business not allocable	383	26,845	1,204	[2]614	119	5,027	5,191	4,923	298	[2]462

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATION RETURNS

Table 18.—NUMBER OF RETURNS, TOTAL ASSETS, BUSINESS RECEIPTS, NET INCOME, INCOME TAX, AND INVENTORIES AT BEGINNING AND END OF YEAR, BY ACCOUNTING PERIOD, BY MAJOR INDUSTRIAL GROUP—Continued

Major industrial group	Returns with noncalendar accounting periods ended[1]—Continued									
	November 1961									
	Number of returns	Total assets (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Income tax (Thousand dollars)	Inventories, end of year (Thousand dollars)	Returns with inventories at both beginning and end of year			
							Amount of inventories at—		Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)
							Beginning of year (Thousand dollars)	End of year (Thousand dollars)		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All industrial groups	35,078	17,890,708	18,780,353	980,378	403,330	2,541,394	2,493,305	2,430,736	16,118,071	632,312
Agriculture, forestry, and fisheries	719	184,880	163,480	[2]5,145	1,695	23,768	22,975	20,600	101,900	[2]5,318
Mining	406	228,165	144,235	1,921	2,884	14,257	13,330	14,065	113,404	[2]241
Metal mining	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Bituminous coal and lignite mining	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Crude petroleum and natural gas	249	113,807	64,806	3,468	1,697	2,311	2,900	2,226	43,001	1,723
Mining and quarrying of nonmetallic minerals, and anthracite mining	125	101,575	74,170	[2]1,477	1,002	11,566	9,998	11,459	67,238	[2]1,874
Construction	2,263	388,695	735,937	11,962	6,713	74,022	50,435	54,434	365,731	8,548
Manufacturing	5,993	6,863,691	10,915,859	535,293	283,248	1,709,490	1,778,410	1,676,715	10,508,743	532,103
Beverage industries	107	175,480	267,107	22,160	11,363	23,196	20,600	23,196	260,925	21,625
Food and kindred products	436	247,772	735,626	16,871	9,077	55,750	48,100	50,352	653,214	15,284
Tobacco manufactures	4	19,188	7,612	832	21	5,636	5,611	5,636	7,612	832
Textile mill products	331	637,836	940,342	35,274	16,648	177,060	166,772	177,060	938,160	35,221
Apparel and other finished products made from fabrics and similar materials	817	582,551	1,227,669	37,581	20,317	189,670	197,353	184,974	1,188,587	37,365
Lumber and wood products, except furniture	325	163,012	284,562	7,951	4,304	37,688	32,632	35,830	271,102	8,744
Furniture and fixtures	217	304,493	533,305	39,084	20,179	86,130	76,618	84,689	523,063	38,637
Paper and allied products	93	303,464	295,915	14,571	5,604	35,292	36,095	35,292	291,164	15,767
Printing, publishing, and allied industries	365	92,284	148,499	6,629	3,925	19,269	18,077	18,618	138,529	6,748
Chemicals and allied products	509	626,705	866,690	65,383	32,919	131,395	127,806	129,541	843,238	63,054
Petroleum refining and related industries	44	150,663	119,833	1,833	1,105	16,143	16,213	16,143	116,276	2,236
Rubber and miscellaneous plastics products	179	289,637	386,423	30,149	15,198	65,776	63,330	65,724	383,073	29,916
Leather and leather products	178	341,107	561,327	20,546	11,754	101,438	98,198	98,613	536,093	20,280
Stone, clay, and glass products	263	161,077	207,881	8,882	5,121	32,227	24,218	30,500	197,569	9,916
Primary metal industries	195	345,871	352,800	11,909	5,058	55,711	51,979	55,228	331,435	11,232
Fabricated metal products (including ordnance), except machinery and transportation equipment	480	334,856	519,820	23,801	13,398	99,371	91,191	93,336	477,468	21,323
Machinery, except electrical and transportation equipment	487	727,238	863,197	62,912	34,800	204,438	204,065	200,235	840,180	61,763
Electrical machinery, equipment, and supplies	261	488,572	814,461	67,937	39,459	104,710	102,160	104,278	747,162	71,081
Transportation equipment, except motor vehicles	128	620,320	1,380,219	29,566	15,623	203,044	333,436	202,527	1,379,186	29,711
Motor vehicles and motor vehicle equipment	51	60,536	101,348	6,500	3,465	14,457	12,907	14,254	100,331	6,500
Professional, scientific, and controlling instruments; photographic and optical goods; watches and clocks	97	47,913	78,188	12,391	6,410	13,826	12,622	13,661	77,589	12,391
Other manufacturing industries	426	143,116	223,035	12,531	7,500	37,263	38,427	37,028	206,787	12,477
Transportation, communication, electric, gas, and sanitary services	1,113	252,153	189,561	20,845	8,155	6,418	5,048	4,506	69,249	2,349
Transportation	883	125,157	131,199	5,562	2,513	4,675	3,051	2,763	51,698	1,425
Communication	150	55,376	39,244	14,438	5,243	39	37	39	1,164	215
Electric and gas companies and systems	24	61,281	15,998	790	347	1,690	1,939	1,690	15,998	790
Water supply and other sanitary services	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Wholesale and retail trade	10,134	2,253,623	5,717,809	101,033	55,940	696,413	608,462	643,992	4,736,668	92,414
Wholesale trade	3,689	1,224,560	3,311,796	80,562	39,924	365,550	326,563	342,575	2,702,932	72,422
Groceries and related products	194	141,605	468,464	24,593	12,012	31,211	27,741	28,146	266,689	23,728
Electrical goods, hardware, and plumbing and heating equipment and supplies	294	112,695	280,451	5,297	2,570	40,742	35,999	35,398	240,619	4,218
Other wholesalers	3,201	970,260	2,562,881	50,672	25,342	293,597	262,823	279,031	2,195,624	44,476
Retail trade	6,057	901,388	2,165,451	16,513	14,141	300,782	256,926	273,322	1,820,617	16,234
Food	430	66,086	438,886	1,917	1,600	21,730	16,987	17,286	344,669	3,297
General merchandise	244	74,308	143,402	2,524	402	25,298	17,170	23,249	135,012	2,617
Apparel and accessories	395	143,778	244,396	[2]9,196	507	68,066	52,682	67,054	232,741	[2]8,709
Furniture, home furnishings, and equipment	477	67,438	127,979	2,376	1,004	19,203	14,832	16,903	93,452	1,675
Automotive dealers and gasoline service stations	922	95,465	336,018	[2]763	367	32,942	36,424	29,753	287,728	[2]504
Eating and drinking places	1,114	50,896	126,081	1,760	1,183	2,482	2,784	2,059	84,150	1,262
Building materials, hardware, and farm equipment	1,265	259,347	484,025	7,565	4,397	94,656	87,129	86,095	430,591	8,429
Other retail stores	1,210	144,070	264,664	10,330	4,681	36,405	28,918	30,923	212,274	8,167
Wholesale and retail trade not allocable	388	127,675	240,562	3,958	1,875	30,081	24,973	28,095	213,119	3,758
Finance, insurance, and real estate	10,060	7,221,104	316,317	301,334	32,379					
Banking	57	1,009,481	3,020	3,919	1,415					
Credit agencies other than banks	1,848	1,037,150	42,554	25,660	6,147					
Holding and other investment companies	320	3,218,252	2,281	207,189	2,003					
Security and commodity brokers, dealers, exchanges, and services	171	267,732	42,808	10,702	5,272		Not available			
Insurance carriers	2	-	81	6	10					
Insurance agents, brokers, and service	493	56,330	38,301	4,260	1,068					
Real estate, except lessors of real property other than buildings	6,949	1,590,512	185,713	49,085	16,198					
Lessors of real property, except buildings	220	41,647	1,559	513	266					
Services	4,104	487,434	595,748	13,019	12,159	16,885	14,470	16,345	222,361	2,458
Hotels, rooming houses, camps, and other lodging places	450	100,066	68,351	[2]5,521	669	733	664	677	32,455	[2]514
Personal services	635	50,280	76,345	1,482	644	1,613	1,386	1,539	40,557	1,128
Business services	1,165	126,480	238,144	5,256	3,323	5,532	4,797	5,197	69,055	1,427
Automobile repair, services, and garages, and other repair services	496	34,524	46,512	563	810	3,541	4,200	3,541	31,025	[2]368
Motion pictures	270	62,994	49,329	7,757	3,598	302	284	302	10,379	524
Amusement and recreation services, except motion pictures	515	70,791	67,623	524	2,057	974	706	915	25,713	[2]219
Other services	573	42,299	49,444	2,958	1,058	4,190	2,433	4,174	13,177	480
Nature of business not allocable	286	10,963	1,407	116	157	141	175	79	15	[2]1

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

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ACTIVE CORPORATION RETURNS

Table 18.—NUMBER OF RETURNS, TOTAL ASSETS, BUSINESS RECEIPTS, NET INCOME, INCOME TAX, AND INVENTORIES AT BEGINNING AND END OF YEAR, BY ACCOUNTING PERIOD, BY MAJOR INDUSTRIAL GROUP—Continued

Major industrial group	Returns with noncalendar accounting periods ended[1]—Continued, January 1962									
	Number of returns	Total assets (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Income tax (Thousand dollars)	Inventories, end of year (Thousand dollars)	Returns with inventories at both beginning and end of year: Amount of inventories at— Beginning of year (Thousand dollars)	Amount of inventories at— End of year (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All industrial groups	43,328	21,705,038	33,999,533	955,604	470,014	4,690,973	4,090,451	4,511,220	30,898,108	809,047
Agriculture, forestry, and fisheries	401	85,019	147,184	1,610	1,306	7,743	7,496	7,148	88,939	1,634
Mining	272	110,988	67,503	227	623	4,573	1,194	1,375	31,431	[2]298
Metal mining	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Bituminous coal and lignite mining	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Crude petroleum and natural gas	169	86,189	36,724	491	287	830	430	528	16,237	[2]29
Mining and quarrying of nonmetallic minerals, and anthracite mining	71	24,202	30,510	[2]113	334	3,743	764	847	15,144	[2]269
Construction	2,519	441,835	924,186	7,138	5,645	81,542	58,456	68,035	523,224	5,054
Manufacturing	5,261	2,096,568	4,221,494	121,783	67,007	579,925	547,338	559,475	3,855,553	111,975
Beverage industries	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Food and kindred products	297	182,848	480,819	8,387	4,140	38,745	31,043	37,014	407,383	7,790
Tobacco manufactures	1	1,814	2,440	472	240	1,006	527	1,006	2,440	472
Textile mill products	230	92,830	227,957	7,654	2,273	26,633	21,930	25,297	185,838	4,307
Apparel and other finished products made from fabrics and similar materials	1,081	285,282	837,943	21,609	10,900	113,384	104,135	111,841	775,089	18,801
Lumber and wood products, except furniture	302	80,038	132,568	195	991	22,915	20,552	21,029	123,779	235
Furniture and fixtures	98	36,769	72,738	[2]2,688	810	11,144	13,464	11,144	71,642	[2]2,717
Paper and allied products	110	45,070	85,259	3,521	1,844	7,605	7,093	7,513	78,397	3,709
Printing, publishing, and allied industries	627	229,081	286,857	9,553	4,745	22,519	19,259	21,835	261,374	6,530
Chemicals and allied products	260	102,736	215,011	5,976	3,485	28,623	19,583	26,639	207,223	6,101
Petroleum refining and related industries	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Rubber and miscellaneous plastics products	117	55,925	120,855	6,030	3,487	13,267	11,921	13,251	115,791	5,445
Leather and leather products	118	36,889	121,412	1,774	599	15,768	15,012	14,818	119,615	1,588
Stone, clay, and glass products	273	71,901	117,548	2,626	1,051	13,290	13,684	13,164	114,364	2,126
Primary metal industries	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Fabricated metal products (including ordnance), except machinery and transportation equipment	395	142,249	301,693	13,679	5,907	40,317	58,916	37,939	272,675	13,426
Machinery, except electrical and transportation equipment	380	148,606	243,211	12,398	7,715	42,669	38,866	41,639	218,596	14,842
Electrical machinery, equipment, and supplies	225	254,987	378,626	14,414	8,285	78,455	73,891	75,927	353,361	13,131
Transportation equipment, except motor vehicles	71	13,127	32,876	[2]3	90	7,908	6,196	7,887	32,814	[2]23
Motor vehicles and motor vehicle equipment	74	22,937	41,018	4,776	2,530	7,399	5,419	6,314	36,098	5,265
Professional, scientific, and controlling instruments; photographic and optical goods; watches and clocks	111	69,486	102,651	1,550	2,013	21,311	21,343	20,614	84,712	1,476
Other manufacturing industries	323	132,444	234,930	8,230	4,692	47,808	47,058	45,445	216,624	7,418
Transportation, communication, electric, gas, and sanitary services	1,005	120,033	155,643	10,630	1,816	6,434	5,850	5,990	54,120	1,806
Transportation	805	98,530	136,971	10,032	1,230	6,080	5,636	5,646	47,981	1,668
Communication	124	14,991	15,968	1,289	565	346	214	344	6,139	138
Electric and gas companies and systems	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Water supply and other sanitary services	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Wholesale and retail trade	20,370	13,282,837	27,565,642	703,079	352,966	3,989,289	3,453,859	3,852,880	26,151,043	682,539
Wholesale trade	4,416	1,405,204	4,586,370	70,635	32,021	474,403	435,656	454,654	3,962,003	58,002
Groceries and related products	334	74,388	613,652	6,373	1,731	17,919	18,696	17,354	502,811	5,334
Electrical goods, hardware, and plumbing and heating equipment and supplies	658	224,116	633,707	10,317	5,725	88,533	79,737	85,271	486,729	7,390
Other wholesalers	3,424	1,106,700	3,339,011	53,945	24,565	367,951	337,223	352,029	2,972,463	45,278
Retail trade	15,485	11,794,241	22,780,620	628,845	319,577	3,483,416	2,990,449	3,370,019	22,015,593	622,765
Food	517	100,601	536,123	7,033	3,286	27,374	24,557	26,696	491,068	6,346
General merchandise	3,182	9,142,594	16,986,820	536,575	267,701	2,566,338	2,144,448	2,504,990	16,647,603	535,188
Apparel and accessories	5,305	1,489,899	3,113,666	58,255	31,021	506,160	471,523	481,949	2,947,621	56,137
Furniture, home furnishings, and equipment	1,271	349,670	530,500	6,895	5,760	101,931	88,776	94,980	504,111	8,808
Automotive dealers and gasoline service stations	873	149,271	453,227	8,813	3,431	61,453	54,438	54,979	370,496	6,602
Eating and drinking places	931	46,639	112,666	1,158	322	3,103	2,430	2,631	93,021	457
Building materials, hardware, and farm equipment	1,142	182,421	350,521	4,323	2,367	73,308	69,946	68,333	319,310	3,365
Other retail stores	2,264	333,146	697,097	5,793	3,689	143,749	134,331	135,461	642,363	5,862
Wholesale and retail trade not allocable	469	83,392	198,652	3,599	1,368	31,470	27,754	28,207	173,447	1,772
Finance, insurance, and real estate	9,346	4,863,095	331,566	96,804	30,312					
Banking	40	113,905	1,399	1,290	551					
Credit agencies other than banks	1,266	1,576,707	78,851	22,937	10,474					
Holding and other investment companies	403	394,375	1,315	27,456	935					
Security and commodity brokers, dealers, exchanges, and services	91	473,811	2,804	4,055	1,629			Not available		
Insurance carriers	(3)	(3)	(3)	(3)	(3)					
Insurance agents, brokers, and service	497	46,163	34,623	2,841	547					
Real estate, except lessors of real property other than buildings	6,861	2,233,074	209,947	37,898	15,958					
Lessors of real property, except buildings	139	21,184	922	691	222					
Services	3,863	696,504	586,220	14,265	10,311	21,466	16,258	16,317	193,748	6,337
Hotels, rooming houses, camps, and other lodging places	289	133,503	42,942	117	783	602	131	163	9,889	[2]235
Personal services	669	52,792	90,366	2,462	1,095	2,047	1,609	1,454	54,137	2,274
Business services	1,265	338,286	235,511	8,705	4,518	8,148	7,673	5,178	47,968	1,316
Automobile repair, services, and garages, and other repair services	525	42,493	65,103	1,782	820	7,126	5,476	6,514	44,721	1,103
Motion pictures	228	32,613	46,893	4,342	1,920	354	49	55	3,512	24
Amusement and recreation services, except motion pictures	380	66,624	46,487	[2]2,724	779	922	432	696	13,954	250
Other services	507	30,193	58,918	[2]419	396	2,267	888	2,257	19,587	1,605
Nature of business not allocable	291	8,159	95	68	28	1	-	-	-	-

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATION RETURNS

Table 18 —NUMBER OF RETURNS, TOTAL ASSETS, BUSINESS RECEIPTS, NET INCOME, INCOME TAX, AND INVENTORIES AT BEGINNING AND END OF YEAR, BY ACCOUNTING PERIOD, BY MAJOR INDUSTRIAL GROUP—Continued

Major industrial group	Returns with noncalendar accounting periods ended[1]--Continued									
	February 1962									
							Returns with inventories at both beginning and end of year			
							Amount of inventories at—			
	Number of returns	Total assets (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Income tax (Thousand dollars)	Inventories, end of year (Thousand dollars)	Beginning of year (Thousand dollars)	End of year (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All industrial groups	42,749	12,041,825	22,324,408	597,297	317,985	2,310,537	2,030,242	2,168,870	19,017,285	523,258
Agriculture, forestry, and fisheries	730	176,925	176,136	15,111	4,827	19,649	15,473	15,253	110,261	4,946
Mining	540	194,689	214,570	[2]10,136	1,593	8,942	9,546	8,612	130,564	466
Metal mining	17	18,526	5,362	[2]835	-	2,935	2,975	2,786	5,168	[2]165
Bituminous coal and lignite mining	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Crude petroleum and natural gas	333	91,328	115,149	[2]8,729	486	2,392	2,530	2,248	47,502	1,442
Mining and quarrying of nonmetallic minerals, and anthracite mining	164	74,174	87,906	444	1,097	2,448	2,881	2,411	72,710	234
Construction	3,534	664,982	1,650,625	4,297	10,395	125,501	110,761	113,919	851,715	3,466
Manufacturing	6,003	3,241,505	5,960,089	276,247	144,924	904,766	764,872	846,917	5,466,584	267,725
Beverage industries	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Food and kindred products	480	971,603	2,015,204	101,484	51,078	336,207	288,247	310,905	1,937,536	96,386
Tobacco manufactures	-	-	-	-	-	-	-	-	-	-
Textile mill products	251	117,576	293,806	7,075	4,198	36,858	32,584	36,798	242,366	7,481
Apparel and other finished products made from fabrics and similar materials	550	96,784	276,518	6,194	3,227	32,195	21,631	26,093	218,961	5,685
Lumber and wood products, except furniture	308	109,656	283,210	6,527	3,525	24,879	20,499	20,556	190,452	4,187
Furniture and fixtures	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Paper and allied products	149	118,765	164,865	8,756	3,008	24,811	23,497	24,505	158,767	8,226
Printing, publishing, and allied industries	655	277,389	386,862	23,264	12,821	54,988	50,859	54,792	362,119	23,753
Chemicals and allied products	286	161,730	304,071	19,728	10,350	34,640	28,664	32,814	284,890	19,939
Petroleum refining and related industries	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Rubber and miscellaneous plastics products	226	177,063	274,924	14,430	8,097	42,241	37,463	40,875	262,942	14,244
Leather and leather products	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Stone, clay, and glass products	390	96,515	156,210	3,152	3,090	18,321	13,350	13,995	139,459	3,856
Primary metal industries	143	46,799	97,508	5,157	2,400	11,960	9,462	11,795	88,628	5,229
Fabricated metal products (including ordnance), except machinery and transportation equipment	697	209,505	388,587	13,044	8,899	60,718	47,694	54,229	340,006	10,114
Machinery, except electrical and transportation equipment	619	259,571	267,624	19,861	8,028	63,600	61,664	63,599	256,409	18,193
Electrical machinery, equipment, and supplies	340	237,873	360,464	10,666	8,410	72,752	51,100	67,471	325,133	13,391
Transportation equipment, except motor vehicles	97	34,572	84,463	3,443	1,734	8,824	6,817	7,729	77,255	3,439
Motor vehicles and motor vehicle equipment	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Professional, scientific, and controlling instruments; photographic and optical goods; watches and clocks	130	66,886	118,314	3,734	1,140	21,660	18,738	21,660	110,989	3,898
Other manufacturing industries	434	129,132	258,666	14,556	7,628	33,332	31,627	33,332	257,959	14,252
Transportation, communication, electric, gas, and sanitary services	1,348	195,095	231,656	4,099	3,126	5,554	2,492	2,473	32,852	[2]105
Transportation	1,134	169,011	215,102	[2]4,958	2,895	5,440	2,357	2,359	30,208	159
Communication	81	15,705	11,758	[2]731	223	47	47	47	1,908	[2]248
Electric and gas companies and systems	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Water supply and other sanitary services	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Wholesale and retail trade	13,919	3,488,368	13,093,878	235,354	117,799	1,229,882	1,113,242	1,166,852	12,178,782	229,329
Wholesale trade	4,472	1,144,457	3,735,078	51,986	22,912	387,198	335,914	358,206	3,161,923	45,831
Groceries and related products	498	95,931	573,707	9,257	4,224	30,215	27,423	27,509	472,200	8,749
Electrical goods, hardware, and plumbing and heating equipment and supplies	626	179,082	446,045	5,687	2,848	69,964	60,394	66,630	410,783	5,158
Other wholesalers	3,348	869,444	2,715,326	37,042	15,840	287,019	248,097	264,067	2,278,940	31,924
Retail trade	9,156	2,271,082	9,174,469	178,047	92,536	820,233	756,857	786,791	8,850,696	178,366
Food	628	1,001,771	6,489,502	139,089	72,011	402,658	379,951	401,974	6,459,520	139,797
General merchandise	491	302,906	505,104	12,015	6,439	80,829	73,035	78,964	486,573	11,324
Apparel and accessories	1,576	135,278	291,134	3,773	2,455	60,410	52,320	51,873	242,487	3,504
Furniture, home furnishings, and equipment	1,017	217,828	327,183	4,548	3,166	53,992	54,402	52,003	300,728	4,461
Automotive dealers and gasoline service stations	1,063	151,000	486,883	[2]665	923	56,361	49,780	49,379	406,795	1,523
Eating and drinking places	1,381	68,545	223,541	4,060	1,507	4,561	4,186	4,302	185,523	3,482
Building materials, hardware, and farm equipment	965	190,905	425,248	6,832	2,579	78,806	69,090	72,178	398,880	7,427
Other retail stores	2,035	202,849	425,874	8,395	3,456	82,616	74,093	76,118	370,190	6,848
Wholesale and retail trade not allocable	291	72,829	184,331	5,321	2,351	22,451	20,471	21,855	166,163	5,132
Finance, insurance, and real estate	11,572	3,317,221	318,324	47,278	20,823					
Banking	11	69,947	394	8	134					
Credit agencies other than banks	1,673	747,556	20,485	9,134	2,927					
Holding and other investment companies	331	322,288	8,413	4,812	1,082					
Security and commodity brokers, dealers, exchanges, and services	124	19,685	3,124	[2]209	312			Not available		
Insurance carriers	2	11,496	874	[2]9	4					
Insurance agents, brokers, and service	571	50,338	79,277	4,288	1,124					
Real estate, except lessors of real property other than buildings	8,674	2,057,722	204,778	28,736	15,047					
Lessors of real property, except buildings	186	38,189	979	518	193					
Services	4,872	755,528	678,267	25,083	14,488	16,227	13,836	14,828	246,462	17,432
Hotels, rooming houses, camps, and other lodging places	274	150,566	47,594	[2]1,579	508	509	365	468	15,663	[2]856
Personal services	738	55,128	98,629	1,815	731	4,192	3,216	4,173	71,235	1,695
Business services	1,319	148,425	129,698	6,454	3,025	1,841	1,474	1,667	35,653	2,817
Automobile repair, services, and garages, and other repair services	925	169,816	121,037	2,901	2,065	5,965	6,493	5,902	62,382	3,505
Motion pictures	321	57,612	39,962	1,566	794	1,165	120	226	5,325	126
Amusement and recreation services, except motion pictures	701	128,032	155,992	9,587	5,351	737	799	595	24,976	7,938
Other services	594	45,949	85,355	4,339	2,014	1,818	1,369	1,797	31,228	2,207
Nature of business not allocable	231	7,512	863	[2]36	10	16	20	16	65	[2]1

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATION RETURNS

Table 18.—NUMBER OF RETURNS, TOTAL ASSETS, BUSINESS RECEIPTS, NET INCOME, INCOME TAX, AND INVENTORIES AT BEGINNING AND END OF YEAR, BY ACCOUNTING PERIOD, BY MAJOR INDUSTRIAL GROUP—Continued

Major industrial group	Returns with noncalendar accounting periods ended[1]--Continued: March 1962									
							Returns with inventories at both beginning and end of year			
							Amount of inventories at—			
	Number of returns	Total assets (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Income tax (Thousand dollars)	Inventories, end of year (Thousand dollars)	Beginning of year (Thousand dollars)	End of year (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All industrial groups	80,449	22,596,597	35,865,752	961,514	519,372	3,683,430	3,301,018	3,495,579	29,042,658	791,764
Agriculture, forestry, and fisheries	1,319	334,797	469,448	[2]10,090	2,460	37,556	28,267	31,520	326,631	[2]5,789
Mining	1,168	612,798	599,028	20,989	9,227	31,630	23,096	27,876	440,303	16,537
Metal mining	2	14,288	4,824	3,886	136	206	40	206	2,525	273
Bituminous coal and lignite mining	124	101,452	101,817	3,758	811	4,001	4,006	4,001	86,677	3,828
Crude petroleum and natural gas	562	236,398	203,217	1,346	2,362	6,704	4,035	5,597	123,138	2,015
Mining and quarrying of nonmetallic minerals, and anthracite mining	480	260,660	289,170	11,999	5,918	20,719	15,015	18,072	227,963	10,421
Construction	9,677	1,933,752	4,349,268	71,279	40,778	258,658	235,943	228,554	2,431,649	39,093
Manufacturing	12,765	6,717,070	12,324,659	479,690	270,314	1,778,922	1,646,654	1,723,275	11,327,755	488,436
Beverage industries	280	158,547	320,750	10,872	5,205	24,837	21,983	23,348	298,763	10,330
Food and kindred products	1,137	1,490,677	3,425,912	207,526	108,215	419,597	390,349	409,538	3,223,415	206,560
Tobacco manufactures	([3])	([3])	([3])	([3])	([3])	([3])	([3])	([3])	([3])	([3])
Textile mill products	415	342,198	655,917	22,547	10,851	102,039	92,158	96,316	604,320	21,247
Apparel and other finished products made from fabrics and similar materials	864	193,181	546,716	12,383	3,599	59,876	52,314	59,185	460,144	11,355
Lumber and wood products, except furniture	963	333,913	617,213	1,564	4,970	74,129	77,573	70,982	531,203	7,238
Furniture and fixtures	449	152,652	360,554	8,041	5,436	51,290	50,019	50,100	342,387	7,695
Paper and allied products	252	230,258	282,144	3,574	4,000	32,265	29,313	30,821	240,711	4,183
Printing, publishing, and allied industries	1,189	330,076	522,327	20,915	10,306	44,566	37,831	40,783	440,889	17,487
Chemicals and allied products	613	245,407	376,882	34,969	17,913	40,345	35,530	38,474	344,773	35,492
Petroleum refining and related industries	122	104,619	184,353	2,424	2,576	19,738	18,762	19,561	179,934	3,966
Rubber and miscellaneous plastics products	373	65,261	147,632	4,070	3,261	14,629	11,231	14,331	138,773	3,852
Leather and leather products	156	45,995	116,287	3,452	1,853	18,452	16,051	17,902	110,592	3,377
Stone, clay, and glass products	950	389,076	548,832	13,378	9,123	48,921	44,300	46,997	441,737	15,664
Primary metal industries	339	156,077	244,776	6,037	3,414	45,193	40,380	42,851	221,262	4,712
Fabricated metal products (including ordnance), except machinery and transportation equipment	1,458	445,809	875,458	34,739	17,844	136,700	128,996	135,027	844,043	35,108
Machinery, except electrical and transportation equipment	1,308	421,454	652,156	33,078	18,322	112,070	96,502	106,009	604,822	32,585
Electrical machinery, equipment, and supplies	547	408,110	708,333	28,797	19,285	133,563	127,136	129,578	687,699	28,476
Transportation equipment, except motor vehicles	180	93,314	219,183	2,734	4,157	20,173	16,289	19,609	193,217	5,924
Motor vehicles and motor vehicle equipment	([3])	([3])	([3])	([3])	([3])	([3])	([3])	([3])	([3])	([3])
Professional, scientific, and controlling instruments; photographic and optical goods; watches and clocks	332	894,394	1,083,233	7,151	7,407	315,277	300,268	312,728	1,063,790	14,300
Other manufacturing industries	741	172,842	346,409	19,274	10,463	51,267	50,459	49,919	298,374	18,285
Transportation, communication, electric, gas, and sanitary services	2,253	445,190	475,061	30,352	13,395	9,966	7,166	8,402	138,812	9,455
Transportation	1,836	344,060	406,224	23,279	9,127	8,261	5,463	6,849	116,954	7,765
Communication	198	62,746	49,597	5,488	2,929	1,211	1,058	1,099	9,170	1,318
Electric and gas companies and systems	26	28,748	21,417	2,011	913	473	616	473	11,173	242
Water supply and other sanitary services	193	19,636	11,823	4	386	21	29	21	1,519	130
Wholesale and retail trade	24,262	4,936,408	11,803,659	242,666	116,710	1,911,906	1,817,784	1,428,311	13,733,404	221,643
Wholesale trade	9,286	2,744,965	9,268,621	152,627	70,429	850,606	766,247	816,160	8,176,205	131,933
Groceries and related products	1,229	429,647	2,361,601	19,894	8,528	83,647	82,033	89,801	1,978,234	16,462
Electrical goods, hardware, and plumbing and heating equipment and supplies	1,308	300,775	841,700	18,539	8,581	124,009	104,677	117,748	754,558	16,233
Other wholesalers	6,703	2,113,533	6,265,320	114,197	53,420	637,950	576,537	612,611	5,443,412	99,238
Retail trade	14,339	2,026,182	5,821,555	89,174	43,876	618,041	512,342	571,962	5,192,141	85,035
Food	1,314	479,493	2,409,770	35,508	20,454	136,336	109,423	127,972	2,247,702	32,951
General merchandise	531	61,825	150,082	4,019	2,265	19,947	18,016	17,363	133,398	4,295
Apparel and accessories	869	79,060	168,873	2,549	1,000	34,971	30,531	32,818	143,817	2,517
Furniture, home furnishings, and equipment	1,645	258,790	450,330	5,524	2,817	80,919	70,110	74,734	379,583	5,218
Automotive dealers and gasoline service stations	1,892	293,822	819,726	7,646	2,890	97,328	78,145	89,413	717,075	6,215
Eating and drinking places	2,717	152,750	426,254	1,788	2,348	7,529	5,844	5,950	304,023	5,457
Building materials, hardware, and farm equipment	1,376	228,030	450,228	5,503	2,662	85,322	73,284	80,286	410,789	5,484
Other retail stores	3,995	472,492	946,292	22,637	9,440	155,689	126,989	143,426	855,754	22,898
Wholesale and retail trade not allocable	637	166,161	413,483	4,865	2,305	43,349	39,195	40,189	365,058	4,675
Finance, insurance, and real estate	18,939	6,262,581	483,818	76,527	35,326					
Banking	50	704,899	4,974	[2]1,269	648					
Credit agencies other than banks	2,461	1,605,290	65,612	13,089	6,936					
Holding and other investment companies	849	533,057	4,765	15,630	2,260					
Security and commodity brokers, dealers, exchanges, and services	273	86,811	11,006	4,749	1,779			Not available		
Insurance carriers	12	2,791	1,837	33	19					
Insurance agents, brokers, and service	1,043	79,067	46,236	4,874	974					
Real estate, except lessors of real property other than buildings	13,958	3,209,505	348,755	37,628	22,417					
Lessors of real property, except buildings	289	41,201	633	1,788	293					
Services	9,683	1,344,649	1,698,132	49,843	31,152	54,606	41,979	47,569	641,803	22,332
Hotels, rooming houses, camps, and other lodging places	900	270,199	160,150	7,238	2,480	2,238	1,574	1,842	95,892	2,860
Personal services	1,651	108,082	182,755	4,858	1,871	4,741	3,563	4,100	94,250	3,223
Business services	2,872	453,243	722,019	23,565	12,939	13,810	12,313	12,069	185,239	6,819
Automobile repair, services, and garages, and other repair services	1,298	143,739	171,964	5,695	2,954	17,089	12,866	14,771	113,993	3,852
Motion pictures	589	95,028	97,054	1,608	2,178	5,137	3,627	5,137	51,536	261
Amusement and recreation services, except motion pictures	1,100	188,634	155,006	3,056	6,007	4,862	4,241	4,563	69,089	4,317
Other services	1,273	85,724	169,184	3,823	2,723	6,729	3,795	5,087	31,804	1,000
Nature of business not allocable	387	9,452	2,679	[2]242	10	96	129	72	2,303	57

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATION RETURNS

Table 18.—NUMBER OF RETURNS, TOTAL ASSETS, BUSINESS RECEIPTS, NET INCOME, INCOME TAX, AND INVENTORIES AT BEGINNING AND END OF YEAR, BY ACCOUNTING PERIOD, BY MAJOR INDUSTRIAL GROUP—Continued

Major industrial group	Returns with noncalendar accounting periods ended[1]—Continued									
	April 1962									
	Number of returns	Total assets (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Income tax (Thousand dollars)	Inventories, end of year (Thousand dollars)	Returns with inventories at both beginning and end of year			
							Amount of inventories at—		Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)
							Beginning of year (Thousand dollars)	End of year (Thousand dollars)		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All industrial groups	54,953	18,493,380	24,265,441	717,119	360,637	2,494,787	2,119,431	2,349,334	19,826,088	521,611
Agriculture, forestry, and fisheries	801	176,002	213,542	6,991	3,009	18,535	14,363	17,240	137,878	2,727
Mining	520	233,021	237,076	1,643	4,558	13,726	11,350	12,898	170,874	8,004
Metal mining	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Bituminous coal and lignite mining	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Crude petroleum and natural gas	233	76,173	93,798	2,495	1,734	3,208	3,303	2,941	58,164	3,467
Mining and quarrying of nonmetallic minerals, and anthracite mining	175	82,734	85,628	4,864	1,641	7,418	5,774	7,167	74,626	3,850
Construction	4,862	944,115	1,813,407	19,227	11,728	231,469	174,616	213,556	1,046,017	12,102
Manufacturing	7,739	4,651,988	8,426,729	361,297	196,223	1,215,859	1,054,145	1,180,480	7,729,989	328,771
Beverage industries	116	166,491	235,864	19,473	9,693	64,348	59,757	64,348	228,687	19,320
Food and kindred products	736	749,545	1,953,097	55,694	27,135	243,845	208,949	239,420	1,822,007	55,053
Tobacco manufactures	2	12,881	19,533	1,391	692	9,468	9,366	9,468	19,533	1,391
Textile mill products	363	196,014	447,837	12,221	6,039	63,202	45,709	59,904	423,928	11,816
Apparel and other finished products made from fabrics and similar materials	686	183,806	516,008	12,723	7,151	62,247	53,263	58,404	459,883	11,826
Lumber and wood products, except furniture	465	436,362	544,166	13,756	5,910	100,349	92,374	98,786	510,346	12,683
Furniture and fixtures	378	126,281	247,139	6,718	5,172	32,211	33,562	31,855	237,819	6,432
Paper and allied products	133	508,969	754,864	57,748	28,898	80,886	62,768	80,886	749,909	57,842
Printing, publishing, and allied industries	756	309,225	439,919	28,533	14,036	60,076	55,527	57,557	386,009	27,232
Chemicals and allied products	304	73,433	236,610	36,389	19,605	19,523	15,638	18,807	133,533	6,871
Petroleum refining and related industries	105	110,678	152,077	4,980	2,911	12,509	11,784	12,325	150,691	4,970
Rubber and miscellaneous plastics products	191	57,949	161,632	12,498	5,892	10,377	10,229	9,836	153,256	12,362
Leather and leather products	118	40,980	107,743	[2]711	657	11,298	8,360	10,705	99,328	[2]606
Stone, clay, and glass products	313	204,747	213,360	11,336	9,165	20,239	22,949	19,433	173,613	12,637
Primary metal industries	227	122,277	242,546	4,543	2,504	27,192	22,212	24,447	234,739	5,149
Fabricated metal products (including ordnance), except machinery and transportation equipment	709	300,602	534,227	25,485	12,830	86,408	79,876	81,645	452,174	23,325
Machinery, except electrical and transportation equipment	826	238,726	347,032	13,042	9,293	55,758	48,257	53,490	319,878	14,967
Electrical machinery, equipment, and supplies	364	301,263	541,583	31,752	15,367	105,417	88,500	103,754	504,373	28,054
Transportation equipment, except motor vehicles	127	271,940	336,407	[2]3,507	3,719	76,714	58,224	76,298	319,597	3,783
Motor vehicles and motor vehicle equipment	90	50,853	81,957	[2]1,653	934	17,363	17,672	17,003	80,668	[2]1,469
Professional, scientific, and controlling instruments; photographic and optical goods; watches and clocks	210	89,946	128,285	7,786	4,757	23,831	20,542	22,269	114,665	7,801
Other manufacturing industries	519	99,015	184,843	11,100	3,863	31,598	28,627	29,840	155,353	7,322
Transportation, communication, electric, gas, and sanitary services	2,059	445,019	446,724	19,204	8,170	7,153	5,434	6,159	172,148	4,056
Transportation	1,509	377,353	395,145	11,366	5,792	6,181	4,737	5,397	157,685	981
Communication	205	30,924	21,786	3,784	775	260	70	116	1,421	139
Electric and gas companies and systems	177	16,855	22,655	3,629	1,426	641	536	576	11,835	3,043
Water supply and other sanitary services	168	19,887	7,138	425	177	71	91	70	1,207	[2]107
Wholesale and retail trade	15,857	3,259,221	11,431,632	162,780	86,856	964,567	831,689	879,299	9,930,714	155,952
Wholesale trade	6,158	1,532,466	5,111,772	98,876	44,829	458,645	395,819	424,194	4,261,923	78,662
Groceries and related products	537	184,734	1,046,754	10,343	3,949	38,884	36,030	36,963	911,452	8,704
Electrical goods, hardware, and plumbing and heating equipment and supplies	783	178,642	497,489	11,876	5,530	66,509	52,686	59,290	411,297	10,561
Other wholesalers	4,838	1,169,090	3,567,529	76,657	35,350	353,252	307,103	327,941	2,939,174	59,397
Retail trade	9,289	1,603,315	6,047,150	60,556	39,758	478,312	411,442	[2]429,888	5,447,484	74,409
Food	986	633,918	3,789,854	40,416	24,263	174,697	159,563	167,346	3,603,687	46,538
General merchandise	524	92,492	253,340	3,406	1,583	34,148	16,771	18,302	126,026	1,768
Apparel and accessories	685	44,910	94,229	[2]767	465	21,667	18,649	18,365	80,737	[2]141
Furniture, home furnishings, and equipment	1,112	145,236	283,793	2,383	2,026	48,841	46,267	46,429	268,166	2,187
Automotive dealers and gasoline service stations	1,151	176,542	553,387	6,491	2,687	63,691	53,522	55,430	477,277	7,808
Eating and drinking places	1,744	148,422	329,569	[2]135	1,982	18,202	14,283	16,624	241,042	2,583
Building materials, hardware, and farm equipment	794	110,132	220,889	1,460	1,896	38,174	33,815	35,417	192,780	2,847
Other retail stores	2,293	256,663	522,089	7,302	4,856	78,892	68,567	71,975	457,769	10,819
Wholesale and retail trade not allocable	410	118,440	272,710	3,348	2,269	27,610	24,428	25,217	221,307	2,881
Finance, insurance, and real estate	15,679	7,628,950	479,000	122,793	32,607					
Banking	79	207,492	595	1,040	317					
Credit agencies other than banks	2,306	2,417,077	56,706	19,018	7,460					
Holding and other investment companies	441	919,270	1,033	55,807	1,001					
Security and commodity brokers, dealers, exchanges, and services	159	1,263,022	9,675	4,084	2,613			Not available		
Insurance carriers	26	7,549	7,106	117	78					
Insurance agents, brokers, and service	772	46,762	46,474	1,817	752					
Real estate, except lessors of real property other than buildings	11,642	2,725,655	354,415	37,856	20,031					
Lessors of real property, except buildings	254	42,123	2,946	3,054	355					
Services	7,156	1,149,996	1,203,864	23,874	17,470	43,040	27,660	39,305	625,784	10,551
Hotels, rooming houses, camps, and other lodging places	874	478,985	310,199	[2]4,125	1,938	9,462	8,144	9,289	251,430	821
Personal services	839	69,527	119,135	2,321	1,260	5,420	3,713	4,056	65,806	2,616
Business services	2,231	236,617	364,555	7,848	4,773	9,546	5,064	8,556	135,136	2,243
Automobile repair, services, and garages, and other repair services	1,044	98,923	147,437	7,707	3,149	8,275	5,185	7,759	91,203	4,107
Motion pictures	219	52,628	38,538	[2]140	495	6,732	2,665	6,512	9,421	[2]235
Amusement and recreation services, except motion pictures	1,004	133,146	89,078	2,605	3,406	2,320	1,643	1,907	44,613	40
Other services	945	80,170	134,872	7,658	2,449	1,285	1,246	1,226	28,175	959
Nature of business not allocable	280	10,068	13,467	[2]790	16	438	174	397	12,684	[2]552

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATION RETURNS

Table 18 —NUMBER OF RETURNS, TOTAL ASSETS, BUSINESS RECEIPTS, NET INCOME, INCOME TAX, AND INVENTORIES AT BEGINNING AND END OF YEAR, BY ACCOUNTING PERIOD, BY MAJOR INDUSTRIAL GROUP—Continued

Major industrial group	Returns with noncalendar accounting periods ended[1]—Continued, May 1962									
	Number of returns	Total assets (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Income tax (Thousand dollars)	Inventories, end of year (Thousand dollars)	Returns with inventories at both beginning and end of year: Amount of inventories at— Beginning of year (Thousand dollars)	End of year (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All industrial groups	49,629	13,826,446	20,344,326	500,388	279,903	2,146,987	1,770,007	1,999,846	16,477,559	406,617
Agriculture, forestry, and fisheries	884	187,998	246,195	[2]2,234	1,856	22,368	16,660	18,086	147,328	[2]1,664
Mining	595	183,405	193,845	[2]4,833	1,463	6,592	5,119	3,751	89,522	[2]1,815
Metal mining	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Bituminous coal and lignite mining	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Crude petroleum and natural gas	396	126,073	141,327	[2]2,710	1,076	2,691	3,618	2,259	58,884	[2]1,963
Mining and quarrying of nonmetallic minerals, and anthracite mining	157	43,598	36,694	[2]444	387	2,313	1,372	1,416	23,768	368
Construction	3,935	545,865	1,144,367	19,711	11,296	110,173	64,394	87,051	614,186	18,045
Manufacturing	7,794	4,338,361	8,114,348	278,924	154,511	1,061,565	925,281	1,027,342	7,538,455	273,913
Beverage industries	125	48,067	75,959	4,529	2,485	8,650	8,508	8,650	72,645	5,227
Food and kindred products	776	1,058,137	2,692,069	42,671	23,997	321,573	271,463	317,910	2,576,624	40,918
Tobacco manufactures	6	14,076	37,077	815	383	7,070	4,718	7,070	37,077	815
Textile mill products	301	100,607	256,668	2,632	2,293	37,972	35,088	37,492	252,112	2,865
Apparel and other finished products made from fabrics and similar materials	986	203,361	644,861	6,409	5,072	67,314	60,726	61,816	514,625	5,880
Lumber and wood products, except furniture	415	110,659	248,998	3,370	2,515	26,044	21,142	22,762	210,742	2,940
Furniture and fixtures	248	124,442	232,154	4,949	3,212	33,421	28,780	33,421	229,601	4,769
Paper and allied products	140	163,800	199,659	7,666	3,588	20,375	18,833	20,375	195,592	7,279
Printing, publishing, and allied industries	619	116,503	257,087	10,706	5,246	15,649	14,017	15,164	220,560	10,746
Chemicals and allied products	299	1,130,780	1,104,314	106,836	53,135	169,312	175,872	167,189	1,084,467	107,244
Petroleum refining and related industries	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Rubber and miscellaneous plastics products	283	65,536	140,459	2,027	1,256	16,625	10,922	12,701	116,576	2,245
Leather and leather products	153	80,353	159,783	3,801	2,083	26,590	23,238	24,171	144,671	3,555
Stone, clay, and glass products	352	136,992	213,584	9,995	4,989	16,076	14,642	15,711	201,813	9,615
Primary metal industries	150	58,175	141,397	6,220	2,696	13,963	9,665	12,574	119,932	5,088
Fabricated metal products (including ordnance), except machinery and transportation equipment	752	182,464	363,476	11,414	8,030	49,550	41,679	45,830	340,488	9,862
Machinery, except electrical and transportation equipment	908	214,576	365,475	17,292	9,664	63,686	51,081	62,732	348,526	17,812
Electrical machinery, equipment, and supplies	238	286,859	488,917	18,989	14,050	102,455	81,432	97,970	460,599	21,456
Transportation equipment, except motor vehicles	172	37,637	86,116	2,890	1,851	10,357	6,848	9,466	74,211	1,969
Motor vehicles and motor vehicle equipment	181	41,287	71,945	4,511	2,422	13,387	7,604	13,387	71,428	4,614
Professional, scientific, and controlling instruments; photographic and optical goods; watches and clocks	135	41,414	55,563	3,760	1,356	13,796	11,216	13,693	54,447	3,967
Other manufacturing industries	504	81,872	169,402	5,195	2,502	20,918	20,514	20,580	158,525	5,104
Transportation, communication, electric, gas, and sanitary services	1,416	306,670	412,911	14,949	7,797	7,769	6,401	6,382	146,125	3,026
Transportation	1,165	263,125	385,157	11,871	6,359	7,281	5,924	5,972	133,706	1,202
Communication	135	26,686	21,549	2,610	1,179	104	82	104	9,285	1,778
Electric and gas companies and systems	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Water supply and other sanitary services	97	13,128	3,434	449	230	15	17	15	983	124
Wholesale and retail trade	14,455	2,868,361	8,964,146	107,827	60,683	913,706	731,119	835,757	7,591,119	109,894
Wholesale trade	5,995	1,916,505	6,370,332	84,766	43,902	622,713	469,691	572,339	5,357,540	77,100
Groceries and related products	540	199,939	885,695	5,943	4,190	41,485	34,522	39,732	701,010	4,946
Electrical goods, hardware, and plumbing and heating equipment and supplies	432	138,381	370,457	6,857	2,799	51,817	48,666	49,117	326,756	6,663
Other wholesalers	5,023	1,578,185	5,114,180	71,966	36,913	529,411	386,503	483,490	4,329,774	65,491
Retail trade	8,050	894,889	2,456,988	21,124	15,462	276,908	250,683	252,171	2,118,360	29,881
Food	530	116,314	480,444	5,586	2,380	27,270	30,780	25,277	435,854	6,339
General merchandise	451	77,563	142,871	3,447	2,395	29,563	29,673	28,616	135,485	3,460
Apparel and accessories	731	47,317	123,347	1,931	868	27,507	21,633	23,356	104,785	1,856
Furniture, home furnishings, and equipment	914	126,862	230,609	[2]1,097	1,148	37,394	35,800	35,283	201,439	730
Automotive dealers and gasoline service stations	1,085	125,413	550,363	754	1,563	53,842	49,620	51,303	505,206	2,645
Eating and drinking places	1,572	84,686	219,272	951	1,718	5,462	4,226	4,419	144,163	2,524
Building materials, hardware, and farm equipment	582	75,378	146,885	1,826	868	30,074	27,416	29,187	132,868	2,213
Other retail stores	2,185	241,356	563,197	7,726	4,522	65,796	51,535	54,730	458,560	10,114
Wholesale and retail trade not allocable	410	56,967	136,826	1,937	1,319	14,085	10,745	11,247	115,219	2,913
Finance, insurance, and real estate	14,065	4,618,417	402,154	74,134	28,771					
Banking	27	888,179	2,299	2,986	1,237					
Credit agencies other than banks	1,886	859,851	44,232	8,894	5,639					
Holding and other investment companies	551	298,925	407	12,698	1,075					
Security and commodity brokers, dealers, exchanges, and services	192	51,601	13,945	3,792	2,158			Not available		
Insurance carriers	45	1,053	30,491	2,778	115					
Insurance agents, brokers, and service	665	35,123	27,889	1,639	736					
Real estate, except lessors of real property other than buildings	10,482	2,466,350	280,296	40,337	17,393					
Lessors of real property, except buildings	217	17,335	2,595	1,010	418					
Services	6,121	766,394	864,002	11,378	13,464	24,392	20,929	21,462	349,813	5,203
Hotels, rooming houses, camps, and other lodging places	761	163,311	81,802	[2]4,497	873	1,985	2,116	1,906	44,920	[2]3,338
Personal services	898	83,908	135,375	4,590	2,048	4,078	2,849	3,387	64,042	3,993
Business services	1,597	178,577	192,118	10,475	4,428	5,021	3,658	4,218	58,201	3,640
Automobile repair, services, and garages, and other repair services	952	90,629	141,935	3,287	1,538	9,071	7,706	8,032	89,037	1,729
Motion pictures	371	57,485	83,624	2,520	2,179	382	2,025	378	23,661	1,435
Amusement and recreation services, except motion pictures	872	127,547	142,544	[2]1,673	1,701	1,610	1,045	1,405	40,177	[2]2,148
Other services	670	64,937	86,604	[2]3,324	697	2,245	1,530	2,136	29,775	[2]108
Nature of business not allocable	364	10,975	2,358	532	62	422	104	15	611	15

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATION RETURNS

Table 18.—NUMBER OF RETURNS, TOTAL ASSETS, BUSINESS RECEIPTS, NET INCOME, INCOME TAX, AND INVENTORIES AT BEGINNING AND END OF YEAR, BY ACCOUNTING PERIOD, BY MAJOR INDUSTRIAL GROUP—Continued

Major industrial group	Returns with noncalendar accounting periods ended[1]—Continued, June 1962									
	Number of returns	Total assets (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Income tax (Thousand dollars)	Inventories, end of year (Thousand dollars)	Returns with inventories at both beginning and end of year: Amount of inventories at— Beginning of year (Thousand dollars)	End of year (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All industrial groups	111,674	37,695,033	56,491,008	1,710,796	891,731	5,930,501	5,148,162	5,644,651	47,149,101	1,420,105
Agriculture, forestry, and fisheries	2,274	578,453	830,456	27,608	11,773	83,822	69,658	77,176	517,479	19,541
Mining	1,335	719,539	573,606	[2]290	9,097	24,735	24,770	23,124	336,019	5,621
Metal mining	41	60,199	59,728	3,925	2,275	9,857	9,964	9,671	52,272	3,149
Bituminous coal and lignite mining	122	113,403	107,956	1,795	1,461	881	833	874	59,358	1,158
Crude petroleum and natural gas	881	369,770	266,650	[2]9,952	2,243	6,798	7,799	5,709	128,707	[2]3,250
Mining and quarrying of nonmetallic minerals, and anthracite mining	291	176,167	139,272	3,942	3,118	7,199	6,174	6,870	95,682	4,564
Construction	7,609	1,259,238	2,945,889	32,209	24,739	227,247	182,057	204,048	1,662,084	14,619
Manufacturing	18,669	12,184,520	22,144,274	1,014,480	543,734	3,168,004	2,750,406	3,082,851	20,720,205	984,963
Beverage industries	185	345,297	575,651	34,747	17,953	146,414	139,129	146,414	568,277	33,717
Food and kindred products	1,569	1,791,206	4,448,420	123,284	63,895	461,433	385,272	455,206	4,268,662	121,094
Tobacco manufactures	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]
Textile mill products	648	629,904	1,126,259	44,783	24,034	186,590	176,185	182,751	1,048,079	43,407
Apparel and other finished products made from fabrics and similar materials	1,966	635,934	1,608,650	34,114	18,353	230,468	187,365	221,634	1,438,652	30,161
Lumber and wood products, except furniture	808	353,485	578,318	11,054	6,558	84,766	82,467	81,797	527,438	10,067
Furniture and fixtures	883	356,590	753,741	30,933	15,053	122,683	105,119	117,958	716,643	31,197
Paper and allied products	352	447,330	588,015	22,204	12,420	72,014	65,760	70,179	531,883	20,586
Printing, publishing, and allied industries	2,513	453,303	753,644	24,772	13,288	66,035	57,889	63,904	643,630	19,204
Chemicals and allied products	985	2,011,523	3,039,322	271,620	136,933	315,386	290,739	310,486	2,971,175	264,828
Petroleum refining and related industries	85	338,895	449,022	6,654	2,312	44,570	46,581	44,463	433,777	6,763
Rubber and miscellaneous plastics products	531	183,876	349,701	21,462	10,165	39,706	32,211	37,426	304,862	18,505
Leather and leather products	341	213,149	485,626	10,826	7,950	67,879	66,895	67,734	466,564	9,618
Stone, clay, and glass products	791	296,002	540,903	36,073	17,055	54,988	45,283	53,512	503,024	35,343
Primary metal industries	489	506,980	868,866	38,384	23,226	137,731	112,461	135,214	775,005	36,887
Fabricated metal products (including ordnance), except machinery and transportation equipment	2,150	941,293	1,664,843	69,149	38,746	272,463	217,653	259,161	1,569,283	68,917
Machinery, except electrical and transportation equipment	1,893	932,467	1,328,623	81,413	44,285	279,689	244,517	271,206	1,199,350	80,845
Electrical machinery, equipment, and supplies	877	730,791	1,107,568	31,516	26,629	235,913	189,718	221,098	964,357	32,744
Transportation equipment, except motor vehicles	258	385,449	814,043	44,459	24,984	142,876	135,823	141,402	785,024	44,141
Motor vehicles and motor vehicle equipment	119	92,152	165,408	12,930	6,351	28,602	23,503	27,825	158,181	12,406
Professional, scientific, and controlling instruments; photographic and optical goods; watches and clocks	287	155,198	239,426	16,195	9,537	47,208	32,755	44,115	219,770	17,822
Other manufacturing industries	927	377,712	642,733	47,489	23,825	129,032	111,457	127,809	611,077	46,342
Transportation, communication, electric, gas, and sanitary services	3,902	1,139,591	1,659,387	50,257	21,330	30,523	23,866	29,618	1,129,590	24,823
Transportation	3,105	920,434	1,457,060	34,120	14,064	21,863	16,982	21,318	1,035,676	18,369
Communication	458	117,723	92,639	9,494	4,523	2,804	2,127	2,664	25,786	2,600
Electric and gas companies and systems	129	73,452	86,868	3,952	1,694	5,360	4,609	5,140	52,734	2,509
Water supply and other sanitary services	210	27,982	22,820	2,691	1,049	496	148	496	15,394	1,345
Wholesale and retail trade	37,309	7,348,413	25,055,978	370,928	175,467	2,317,021	2,030,639	2,157,495	21,590,331	339,698
Wholesale trade	14,263	4,105,191	15,076,969	199,460	96,205	1,295,414	1,118,595	1,217,405	13,033,121	176,156
Groceries and related products	1,561	793,834	4,038,975	37,255	17,779	258,656	226,031	246,402	3,683,120	35,282
Electrical goods, hardware, and plumbing and heating equipment and supplies	1,510	374,838	966,500	13,964	6,323	149,689	126,094	139,556	808,481	12,723
Other wholesalers	11,192	2,936,519	10,071,494	148,241	72,103	887,069	766,470	331,447	8,541,520	128,151
Retail trade	22,004	3,040,592	9,450,356	165,217	75,338	952,594	851,309	873,252	8,118,934	156,857
Food	1,837	592,535	3,499,059	58,852	29,442	162,667	161,493	159,118	3,083,159	57,041
General merchandise	1,168	238,947	567,071	11,807	6,317	75,105	67,607	67,066	459,690	12,338
Apparel and accessories	2,444	259,299	584,980	12,814	4,784	124,184	105,650	112,926	526,141	12,346
Furniture, home furnishings, and equipment	2,492	404,399	688,403	7,977	4,467	129,645	114,900	122,320	643,261	8,846
Automotive dealers and gasoline service stations	2,229	334,053	1,170,189	14,567	6,406	127,793	108,503	113,679	1,059,638	13,310
Eating and drinking places	3,484	220,518	608,990	6,634	4,563	11,925	10,042	10,320	468,060	10,583
Building materials, hardware, and farm equipment	1,917	288,635	558,183	13,038	5,772	100,380	88,166	91,731	455,597	8,620
Other retail stores	6,433	702,206	1,773,481	39,528	13,587	220,895	194,948	196,092	1,423,388	33,773
Wholesale and retail trade not allocable	1,042	202,630	528,653	6,251	3,924	69,013	60,735	66,838	438,276	6,685
Finance, insurance, and real estate	26,978	12,269,042	845,495	149,153	63,899					
Banking	352	2,363,976	15,905	17,913	5,894					
Credit agencies other than banks	4,122	4,411,418	111,865	43,884	15,655					
Holding and other investment companies	966	606,926	20,416	29,104	7,893					
Security and commodity brokers, dealers, exchanges, and services	246	102,629	14,925	[2]1,621	1,449			Not available		
Insurance carriers	49	2,511	20,113	[2]1,193	1,044					
Insurance agents, brokers, and service	2,276	181,504	150,413	10,304	3,626					
Real estate, except lessors of real property other than buildings	18,516	4,357,366	503,790	50,144	27,138					
Lessors of real property, except buildings	451	242,712	8,068	618	1,200					
Services	12,955	2,172,856	2,427,066	66,472	41,475	78,097	65,561	69,430	1,192,054	30,957
Hotels, rooming houses, camps, and other lodging places	918	332,333	170,491	3,491	2,921	3,858	2,929	3,668	119,376	5,815
Personal services	2,284	186,189	309,091	12,744	4,175	12,779	11,159	12,003	194,362	11,146
Business services	3,875	599,464	723,645	34,141	15,657	24,070	16,491	22,985	245,076	8,448
Automobile repair, services, and garages, and other repair services	1,629	200,166	238,787	9,605	2,638	11,858	6,855	7,904	115,397	3,841
Motion pictures	639	302,426	307,374	[2]7,357	2,735	12,015	18,119	11,930	214,799	[2]7,689
Amusement and recreation services, except motion pictures	1,517	345,372	300,024	8,352	8,514	4,597	4,050	3,717	204,225	8,103
Other services	2,093	206,906	377,654	5,496	4,835	8,920	5,958	7,163	98,819	1,293
Nature of business not allocable	643	23,381	8,857	[2]21	217	1,052	1,195	909	1,339	[2]117

[1]Includes part year returns.
[2]Deficit.
[3]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

RETURNS WITH SALES OR EXCHANGES OF SECTION 1231 PROPERTY

Table 19.—NET GAIN OR LOSS FROM SALE OR EXCHANGE OF PROPERTY USED IN THE TRADE OR BUSINESS AND FROM INVOLUNTARY CONVERSIONS DETERMINED UNDER INTERNAL REVENUE CODE SECTION 1231, AND SELECTED RELATED ITEMS, BY MAJOR INDUSTRIAL GROUP

Major industrial group	Number of returns with sales or exchanges under section 1231	Property sold, exchanged, or converted					Returns with net gain under section 1231						
			Depreciation allowed or allowable		Expense of sales	Net gain (less net loss) under section 1231		Property sold, exchanged, or converted					Total net long-term capital gain reduced by net short-term capital loss
		Cost or other basis	Number of returns	Amount			Number of returns	Cost or other basis	Depreciation allowed or allowable		Expense of sales	Net gain under section 1231	
		(Thousand dollars)		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	Number of returns	Amount (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
All industrial groups	74,280	5,724,693	64,615	2,303,952	76,978	826,932	52,811	4,389,821	45,049	1,775,400	66,979	1,103,808	1,541,754
Agriculture, forestry, and fisheries	1,822	32,076	1,456	13,035	1,478	22,922	1,491	22,862	1,160	10,065	1,421	23,619	26,434
Mining	1,822	233,343	1,574	123,916	2,800	59,779	1,320	183,288	1,131	100,431	2,197	109,201	127,488
Metal mining	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Bituminous coal and lignite mining	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Crude petroleum and natural gas	1,038	149,844	895	78,115	2,026	77,720	735	122,002	638	62,929	1,452	82,559	89,986
Mining and quarrying of nonmetallic minerals, and anthracite mining	573	32,342	510	15,581	75	[2]38,103	415	13,405	354	8,166	51	5,321	4,110
Construction	5,585	402,027	4,987	224,689	597	83,969	4,065	384,639	3,590	217,896	508	86,216	46,783
Manufacturing	18,336	2,004,690	16,421	895,666	17,055	271,634	13,475	1,394,294	11,895	600,869	13,911	395,455	639,949
Beverage industries	519	38,734	449	19,715	1,146	[2]1,459	420	19,189	375	10,288	85	2,607	3,288
Food and kindred products	2,419	142,609	2,225	84,095	2,315	12,169	1,769	82,272	1,614	50,957	2,159	20,943	26,364
Tobacco manufactures	20	3,478	16	2,058	26	94	18	2,199	14	1,454	26	235	392
Textile mill products	657	150,048	603	70,451	1,286	[2]15,801	481	46,453	435	22,860	700	8,724	9,760
Apparel and other finished products made from fabrics and similar materials	1,023	22,334	905	11,957	427	660	665	12,174	577	7,248	410	2,670	2,903
Lumber and wood products, except furniture	903	45,854	714	13,788	637	36,222	742	38,283	576	12,063	570	38,162	43,675
Furniture and fixtures	604	23,007	546	10,883	157	5,094	495	19,841	442	9,430	154	5,400	4,753
Paper and allied products	457	309,087	421	25,505	988	74,429	311	298,897	278	22,843	949	75,178	85,073
Printing, publishing, and allied industries	1,558	50,445	1,337	28,899	524	7,530	1,057	38,972	882	23,816	431	9,932	26,066
Chemicals and allied products	1,096	104,845	1,026	47,104	2,183	21,491	782	87,213	718	37,915	2,150	23,597	38,744
Petroleum refining and related industries	154	275,340	(1)	(1)	202	38,718	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Rubber and miscellaneous plastics products	486	26,304	447	14,367	187	250	321	13,154	285	8,700	164	3,635	3,648
Leather and leather products	237	6,431	218	3,874	131	1,352	175	3,139	157	2,010	98	1,847	2,202
Stone, clay, and glass products	796	65,331	708	37,821	253	13,801	650	47,238	573	26,138	241	19,122	16,914
Primary metal industries	632	104,515	580	66,088	1,052	136	429	64,945	381	44,023	779	15,966	145,975
Fabricated metal products (including ordnance), except machinery and transportation equipment	1,879	189,745	1,722	94,278	1,621	8,138	1,382	150,263	1,269	75,567	1,462	14,781	20,910
Machinery, except electrical and transportation equipment	2,439	112,177	2,126	63,522	2,297	20,603	1,855	72,066	1,596	42,023	2,096	24,769	33,658
Electrical machinery, equipment, and supplies	787	167,957	734	82,134	416	14,454	544	114,718	493	59,755	293	33,521	37,451
Transportation equipment, except motor vehicles	325	46,865	279	17,783	121	[2]4,086	264	21,157	220	12,564	113	9,330	19,415
Motor vehicles and motor vehicle equipment	263	81,754	223	46,876	687	8,946	196	33,847	158	18,221	638	13,296	30,393
Professional, scientific, and controlling instruments; photographic and optical goods; watches and clocks	354	14,115	333	7,333	115	6,226	243	12,347	235	6,659	114	6,488	9,485
Other manufacturing industries	728	23,715	666	13,151	284	22,667	568	19,972	518	11,152	258	23,158	26,598
Transportation, communication, electric, gas, and sanitary services	4,842	1,239,015	4,419	463,181	7,013	92,601	3,306	1,132,440	3,004	397,913	6,553	110,741	155,536
Transportation	4,057	401,613	3,745	271,833	4,315	61,629	2,827	335,335	2,604	222,498	4,048	70,546	100,870
Communication	471	760,738	410	166,307	1,109	14,848	290	738,747	247	156,627	1,028	20,013	33,096
Electric and gas companies and systems	194	62,541	158	21,376	1,389	11,613	128	45,148	(1)	(1)	1,277	15,405	16,629
Water supply and other sanitary services	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Wholesale and retail trade	22,299	472,746	20,208	204,609	15,515	72,304	15,755	328,165	14,076	156,633	13,825	88,964	100,434
Wholesale trade	9,171	188,390	8,310	82,062	7,458	24,516	6,579	115,166	5,904	61,970	6,158	31,820	51,374
Groceries and related products	1,019	29,586	873	16,921	1,485	2,686	637	18,215	527	12,057	1,451	4,026	12,968
Electrical goods, hardware, and plumbing and heating equipment and supplies	1,209	24,019	1,108	7,632	971	1,517	897	9,154	837	4,403	47	3,037	2,371
Other wholesalers	6,943	134,785	6,329	57,509	5,002	20,313	5,045	87,797	4,540	45,510	4,660	24,757	36,035
Retail trade	12,276	271,131	11,122	116,037	7,914	46,534	8,607	207,363	7,646	91,375	7,612	55,127	46,498
Food	1,072	99,645	1,011	42,855	2,906	8,940	678	84,636	641	38,580	2,819	10,011	10,122
General merchandise	926	32,869	807	10,169	963	4,464	710	29,615	624	8,795	955	4,825	6,916
Apparel and accessories	761	10,733	651	6,311	50	393	437	5,437	340	3,013	10	1,325	1,551
Furniture, home furnishings, and equipment	1,132	15,897	1,094	6,992	80	164	733	5,977	696	2,612	71	1,937	1,909
Automotive dealers and gasoline service stations	3,390	42,560	3,108	20,093	2,520	19,419	2,692	36,036	2,462	18,130	2,474	20,378	9,611
Eating and drinking places	991	24,132	923	9,796	165	1,118	476	10,452	408	3,495	142	2,583	1,306
Building materials, hardware, and farm equipment	1,587	14,215	1,346	6,670	751	4,542	1,212	10,826	995	5,771	706	5,615	7,291
Other retail stores	2,417	31,080	2,182	13,151	479	7,494	1,669	24,384	1,480	10,979	435	8,453	7,792
Wholesale and retail trade not allocable	852	13,225	776	6,510	143	1,254	569	5,636	526	3,288	55	2,017	2,562
Finance, insurance, and real estate	12,388	961,233	9,095	207,363	22,696	132,318	8,721	656,768	6,036	152,843	20,215	186,534	344,044
Banking	1,101	206,056	670	46,109	2,224	15,168	762	91,144	433	17,806	1,866	38,390	143,050
Credit agencies other than banks	2,287	177,257	1,642	65,974	2,363	24,782	1,671	125,495	1,129	63,343	2,086	27,361	29,684
Holding and other investment companies	402	18,015	149	4,887	381	[2]1,732	221	13,133	(1)	(1)	136	4,354	17,934
Security and commodity brokers, dealers, exchanges, and services	204	1,747	155	953	29	1,039	116	1,317	(1)	(1)	28	1,156	1,901
Insurance carriers	181	13,047	(1)	(1)	1,851	2,047	108	8,302	(1)	(1)	1,822	2,751	17,668
Insurance agents, brokers, and service	783	4,813	714	2,426	230	598	464	3,050	407	1,696	229	691	1,298
Real estate, except lessors of real property other than buildings	7,066	497,621	5,406	80,531	9,622	78,693	5,141	378,517	3,704	60,217	8,063	99,577	119,917
Lessors of real property, except buildings	364	42,677	219	3,440	5,996	11,723	238	35,810	116	2,815	5,985	12,254	12,592
Services	7,091	379,089	6,360	171,306	9,803	91,398	4,635	286,939	4,114	138,574	8,328	103,074	101,078
Hotels, rooming houses, camps, and other lodging places	582	62,183	470	14,735	1,464	1,143	391	33,538	293	10,783	1,280	5,261	6,122
Personal services	1,415	21,402	1,301	10,833	54	12,162	891	13,648	822	7,224	50	13,285	6,668
Business services	2,296	65,476	2,058	33,732	5,046	13,409	1,423	47,235	1,275	25,405	4,557	16,769	15,584
Automobile repair, services, and garages, and other repair services	1,257	165,021	1,165	81,486	861	13,260	966	152,779	894	76,088	861	13,939	18,885
Motion pictures	241	36,780	(1)	(1)	890	45,913	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Amusement and recreation services, except motion pictures	603	17,056	557	6,151	413	4,085	374	11,389	355	4,750	403	4,709	5,872
Other services	697	11,171	643	4,877	1,075	1,426	430	9,091	387	4,124	588	1,604	1,932
Nature of business not allocable	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

RETURNS WITH SALES OR EXCHANGES OF SECTION 1231 PROPERTY

Table 19.—NET GAIN OR LOSS FROM SALE OR EXCHANGE OF PROPERTY USED IN THE TRADE OR BUSINESS AND FROM INVOLUNTARY CONVERSIONS DETERMINED UNDER INTERNAL REVENUE CODE SECTION 1231, AND SELECTED RELATED ITEMS, BY MAJOR INDUSTRIAL GROUP—Continued

Major industrial group	Returns with net gain under section 1231—Continued											
	Total compiled receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Income subject to tax (Thousand dollars)	Income tax: Total: Number of returns	Income tax: Total: Amount (Thousand dollars)	Income tax: Alternative tax: Number of returns	Income tax: Alternative tax: Amount (Thousand dollars)	Income tax if alternative method had not been used (Thousand dollars)	Depreciation (Thousand dollars)	Amortization (Thousand dollars)	Depreciable assets (Thousand dollars)	Accumulated amortization and depreciation (Thousand dollars)
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
All industrial groups	258,559,579	18,064,309	17,653,246	31,640	8,759,592	26,282	8,345,547	9,070,797	8,914,591	405,394	189,519,879	69,957,450
Agriculture, forestry, and fisheries	833,098	38,807	48,334	648	19,297	467	18,610	22,955	34,641	346	447,863	218,139
Mining	4,547,291	330,065	298,175	656	143,128	539	105,916	152,758	278,918	8,650	5,287,537	2,471,262
Metal mining	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Bituminous coal and lignite mining	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Crude petroleum and natural gas	1,810,048	82,880	106,058	315	51,708	243	45,242	54,109	131,297	1,362	2,385,793	1,101,502
Mining and quarrying of nonmetallic minerals, and anthracite mining	568,022	34,215	35,722	242	17,231	210	17,130	17,744	42,683	370	610,779	315,086
Construction	6,892,801	121,383	172,270	1,899	75,176	1,591	72,396	84,152	153,218	1,401	1,517,813	876,207
Manufacturing	140,329,556	10,033,787	9,574,911	8,499	4,810,654	7,752	4,659,757	4,958,848	4,388,456	121,516	78,466,086	39,584,370
Beverage industries	3,026,505	129,712	128,705	293	65,005	281	64,856	65,812	57,222	281	909,473	433,461
Food and kindred products	15,976,101	784,650	789,611	1,254	399,932	1,077	372,777	406,429	277,965	839	4,131,965	2,020,757
Tobacco manufactures	1,145,315	110,636	110,385	15	57,232	15	57,232	57,327	10,347	38	159,826	69,707
Textile mill products	3,544,221	166,898	167,502	261	84,118	248	82,020	86,053	107,161	2,830	1,778,120	951,097
Apparel and other finished products made from fabrics and similar materials	1,853,402	61,342	65,159	451	31,674	424	29,844	32,521	15,576	33	219,411	109,738
Lumber and wood products, except furniture	1,558,895	47,473	55,755	325	18,807	302	18,430	27,188	39,387	449	605,226	301,427
Furniture and fixtures	1,389,122	74,524	80,821	297	40,069	236	38,407	40,965	24,473	73	394,844	188,866
Paper and allied products	6,330,185	566,105	562,110	264	268,589	252	265,369	290,952	293,555	3,052	5,334,947	2,419,818
Printing, publishing, and allied industries	4,423,540	283,315	274,772	714	137,122	621	132,311	140,614	96,442	370	1,566,860	718,805
Chemicals and allied products	14,332,156	1,947,632	1,785,108	500	916,400	481	912,818	926,307	704,939	10,119	10,184,474	5,324,472
Petroleum refining and related industries	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Rubber and miscellaneous plastics products	2,206,849	160,506	165,596	223	84,640	212	84,528	85,347	70,594	323	1,048,511	580,393
Leather and leather products	744,310	24,814	29,553	(1)	(1)	(1)	(1)	(1)	7,250	70	99,482	53,730
Stone, clay, and glass products	4,491,432	419,574	413,971	456	210,073	399	179,979	213,097	202,467	10,490	3,440,600	1,641,209
Primary metal industries	11,495,700	856,346	824,255	302	393,049	283	387,773	434,112	495,036	34,353	11,571,907	6,051,778
Fabricated metal products (including ordnance), except machinery and transportation equipment	6,393,284	431,975	450,693	766	226,597	726	217,539	230,978	170,597	2,213	2,659,000	1,265,323
Machinery, except electrical and transportation equipment	8,632,165	643,900	667,553	1,119	335,824	1,022	318,975	342,990	245,181	1,953	3,569,561	1,815,522
Electrical machinery, equipment, and supplies	8,242,055	489,178	503,156	350	252,258	324	228,304	261,294	181,136	6,178	2,485,905	1,258,840
Transportation equipment, except motor vehicles	7,684,777	257,252	279,658	182	140,089	169	135,323	144,701	121,421	29,051	1,706,350	896,663
Motor vehicles and motor vehicle equipment	9,175,479	931,383	921,561	(1)	(1)	(1)	(1)	(1)	254,356	1,233	3,655,248	1,794,710
Professional, scientific, and controlling instruments; photographic and optical goods; watches and clocks	4,040,663	411,639	416,986	173	215,076	166	205,250	216,173	149,594	1,114	1,739,595	879,219
Other manufacturing industries	1,818,577	144,054	134,975	231	66,235	217	64,071	69,215	47,989	417	690,931	338,921
Transportation, communication, electric, gas, and sanitary services	35,083,310	4,703,919	4,726,337	2,081	2,421,905	1,880	2,323,762	2,453,998	3,104,913	265,460	92,259,058	22,250,225
Transportation	11,797,268	333,784	415,934	1,750	193,905	1,585	193,100	211,853	856,658	108,432	23,437,598	7,476,450
Communication	12,278,058	2,601,592	2,564,626	169	1,326,544	141	1,322,475	1,335,057	913,238	3,149	27,822,919	6,174,539
Electric and gas companies and systems	10,923,815	1,745,532	1,722,951	105	891,073	98	797,810	895,492	1,326,103	153,753	40,599,089	8,528,486
Water supply and other sanitary services	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Wholesale and retail trade	57,036,273	1,244,775	1,296,545	9,531	625,260	8,050	605,135	646,578	479,047	2,937	5,869,189	2,750,506
Wholesale trade	24,999,106	497,154	505,033	4,475	236,895	3,892	230,646	248,764	152,655	1,009	1,920,689	936,812
Groceries and related products	4,682,805	88,916	86,418	496	39,900	434	39,095	43,114	28,416	167	321,381	153,499
Electrical goods, hardware, and plumbing and heating equipment and supplies	1,750,650	29,776	37,148	545	16,907	490	16,126	17,663	10,471	94	132,911	59,731
Other wholesalers	18,565,651	378,462	381,467	3,434	180,088	2,968	175,425	187,987	113,768	748	1,466,397	723,582
Retail trade	30,924,121	718,044	759,882	4,730	373,621	3,876	361,732	382,520	314,147	1,630	3,789,388	1,734,007
Food	15,020,718	339,677	350,805	379	178,899	270	176,844	181,151	132,508	351	1,445,760	642,936
General merchandise	6,623,297	227,015	232,788	396	118,531	355	117,667	119,706	91,890	262	1,297,443	573,104
Apparel and accessories	879,879	7,992	15,599	168	7,363	145	7,362	7,749	9,137	38	111,644	66,707
Furniture, home furnishings, and equipment	517,531	7,468	12,814	343	5,479	252	5,246	5,735	5,115	80	59,761	33,072
Automotive dealers and gasoline service stations	5,094,474	51,588	58,127	1,505	24,259	1,347	22,500	25,959	29,962	430	316,184	152,538
Eating and drinking places	559,365	25,771	25,908	158	12,669	135	11,236	12,915	13,891	121	167,838	73,958
Building materials, hardware, and farm equipment	911,221	13,350	19,635	604	7,582	482	6,975	8,623	11,998	92	154,416	82,985
Other retail stores	1,317,636	45,183	44,206	1,177	18,839	890	13,902	20,682	19,646	256	236,342	108,707
Wholesale and retail trade not allocable	1,113,046	29,577	31,630	326	14,744	282	12,757	15,294	12,245	298	159,112	79,687
Finance, insurance, and real estate	9,643,302	1,301,402	1,237,949	5,675	534,120	4,211	438,823	603,880	219,986	2,180	3,531,813	881,120
Banking	2,635,708	605,882	599,642	716	269,907	654	268,562	307,753	56,346	122	776,078	133,186
Credit agencies other than banks	1,344,786	154,395	138,633	995	66,442	677	62,662	70,656	18,407	413	266,874	55,255
Holding and other investment companies	184,982	74,575	39,543	(1)	(1)	(1)	(1)	(1)	7,026	16	76,571	15,093
Security and commodity brokers, dealers, exchanges, and services	63,537	16,430	16,249	(1)	(1)	(1)	(1)	(1)	782	10	7,259	3,092
Insurance carriers	4,304,543	276,680	265,979	(1)	(1)	(1)	(1)	(1)	31,629	5	307,116	30,536
Insurance agents, brokers, and service	238,161	12,579	10,658	223	4,592	174	4,404	4,924	5,721	48	35,653	15,018
Real estate, except lessors of real property other than buildings	822,043	136,040	141,992	3,305	46,729	2,348	44,088	65,207	96,963	1,517	1,996,932	600,050
Lessors of real property, except buildings	49,542	24,821	25,253	168	9,270	166	9,268	12,328	3,112	49	65,330	28,890
Services	4,192,571	290,912	298,684	2,610	130,052	1,771	121,148	147,607	255,341	2,904	2,139,055	924,720
Hotels, rooming houses, camps, and other lodging places	264,804	7,289	10,196	209	4,269	90	3,981	4,749	19,768	131	318,578	115,123
Personal services	345,707	14,810	11,524	401	4,739	251	3,916	5,069	14,369	444	149,457	81,294
Business services	1,726,077	100,903	98,103	912	45,811	654	39,349	48,358	72,113	1,081	576,623	310,730
Automobile repair, services, and garages, and other repair services	452,918	37,632	28,893	565	11,974	385	11,469	13,597	110,417	24	566,622	194,514
Motion pictures	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Amusement and recreation services, except motion pictures	295,093	25,290	30,186	153	14,313	135	13,731	15,245	17,012	561	207,809	68,670
Other services	345,231	23,091	24,521	263	11,455	180	11,223	12,008	6,742	109	74,490	31,790
Nature of business not allocable	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

RETURNS WITH SALES OR EXCHANGES OF SECTION 1231 PROPERTY

Table 19.—NET GAIN OR LOSS FROM SALE OR EXCHANGE OF PROPERTY USED IN THE TRADE OR BUSINESS AND FROM INVOLUNTARY CONVERSIONS DETERMINED UNDER INTERNAL REVENUE CODE SECTION 1231, AND SELECTED RELATED ITEMS, BY MAJOR INDUSTRIAL GROUP—Continued

Major industrial group	Returns without net gain under section 1231												
	Property sold, exchanged, or converted												
	Number of returns	Cost or other basis (Thousand dollars)	Depreciation allowed or allowable: Number of returns	Depreciation allowed or allowable: Amount (Thousand dollars)	Expense of sales (Thousand dollars)	Net loss under section 1231 (Thousand dollars)	Total net loss, sales other than capital assets (Thousand dollars)	Total compiled receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Depreciation (Thousand dollars)	Amortization (Thousand dollars)	Depreciable assets (Thousand dollars)	Accumulated amortization and depreciation (Thousand dollars)
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)
All industrial groups	21,469	1,334,872	19,566	528,552	9,999	276,876	297,962	83,023,685	4,494,529	2,353,686	81,596	45,970,679	17,536,818
Agriculture, forestry, and fisheries	331	9,214	296	2,970	57	693	668	135,023	3,484	6,326	9	94,328	36,510
Mining	502	50,055	443	23,485	603	49,422	88,522	1,481,899	348,522	77,339	9,960	1,471,436	771,768
Metal mining	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Bituminous coal and lignite mining	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Crude petroleum and natural gas	303	27,842	257	15,186	574	4,839	4,777	1,068,678	432,783	51,399	18	933,921	522,726
Mining and quarrying of nonmetallic minerals, and anthracite mining	158	18,937	156	7,415	24	43,424	82,594	281,079	[2]101,246	17,460	8,682	400,041	197,941
Construction	1,520	17,388	1,397	6,793	89	2,247	2,175	1,782,230	32,416	27,362	48	236,328	120,617
Manufacturing	4,861	610,396	4,526	294,797	3,144	123,821	104,707	49,501,168	2,366,592	1,328,289	34,297	23,640,970	11,369,165
Beverage industries	99	19,545	74	9,427	1,061	4,066	4,090	2,157,522	103,723	60,408	1,200	1,019,007	413,040
Food and kindred products	650	60,337	611	33,138	156	8,774	7,677	9,236,845	326,893	113,528	279	1,793,954	716,180
Tobacco manufactures	2	1,279	2	604	-	141	193	522,063	57,322	3,498	18	78,888	45,962
Textile mill products	176	103,595	168	47,591	586	24,525	24,597	2,038,378	55,747	53,994	705	796,885	388,993
Apparel and other finished products made from fabrics and similar materials	358	10,160	328	4,709	17	2,010	2,090	908,855	25,742	8,413	39	115,395	58,359
Lumber and wood products, except furniture	161	7,571	138	1,725	67	1,940	1,912	281,257	2,399	7,911	202	95,976	48,788
Furniture and fixtures	109	3,166	104	1,453	3	306	321	273,477	7,074	5,377	31	72,907	34,900
Paper and allied products	146	10,190	143	2,662	39	749	1,151	604,959	21,759	24,522	130	407,827	158,355
Printing, publishing, and allied industries	501	11,473	455	5,083	93	2,402	2,239	1,639,445	99,221	39,701	276	589,389	252,596
Chemicals and allied products	314	17,632	308	9,189	33	2,106	2,084	3,041,753	364,342	88,684	4,944	1,568,826	629,026
Petroleum refining and related industries	46	79,385	44	38,801	181	3,376	3,376	7,417,688	354,421	316,475	7,573	7,666,614	4,036,201
Rubber and miscellaneous plastics products	165	13,150	162	5,667	23	3,385	3,489	1,432,264	64,336	37,185	493	652,400	393,289
Leather and leather products	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Stone, clay, and glass products	146	18,093	135	11,683	12	5,321	918	833,685	74,063	43,945	27	721,375	300,283
Primary metal industries	203	39,570	199	22,065	273	15,830	15,785	2,872,911	180,342	146,783	2,500	2,609,145	1,138,752
Fabricated metal products (including ordnance), except machinery and transportation equipment	497	39,482	453	18,711	159	6,643	5,600	2,335,378	103,277	43,406	5,663	876,603	403,901
Machinery, except electrical and transportation equipment	584	40,111	530	21,499	201	4,166	4,081	3,309,859	167,225	97,461	615	1,401,219	689,808
Electrical machinery, equipment, and supplies	243	53,239	241	22,379	123	19,067	6,069	4,166,400	163,241	91,690	2,667	1,084,673	485,207
Transportation equipment, except motor vehicles	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Motor vehicles and motor vehicle equipment	67	47,907	65	28,655	49	4,350	4,314	2,761,532	48,817	89,365	326	1,211,077	700,692
Professional, scientific, and controlling instruments; photographic and optical goods; watches and clocks	111	1,768	98	674	1	262	256	439,774	20,875	10,934	403	138,659	53,815
Other manufacturing industries	160	3,743	148	1,999	26	491	580	591,998	32,429	13,056	145	221,351	109,677
Transportation, communication, electric, gas, and sanitary services	1,536	106,575	1,415	65,268	460	18,140	16,072	6,659,073	752,050	601,653	28,661	16,533,015	3,956,529
Transportation	1,230	66,278	1,141	49,335	267	8,917	8,825	2,188,127	34,822	195,917	2,853	3,484,788	1,264,786
Communication	181	21,991	163	9,680	81	5,165	3,159	1,710,330	227,056	98,463	5,678	2,674,263	573,285
Electric and gas companies and systems	66	17,393	58	6,136	112	3,792	3,821	2,751,192	489,442	305,893	20,130	10,331,195	2,111,484
Water supply and other sanitary services	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Wholesale and retail trade	6,544	144,581	6,132	47,976	1,690	16,660	18,283	15,958,681	201,053	115,081	2,008	1,368,305	597,432
Wholesale trade	2,592	73,224	2,406	20,092	1,300	7,304	7,525	10,378,734	106,643	44,123	519	536,156	232,566
Groceries and related products	382	11,371	346	4,864	34	1,340	1,340	1,472,316	14,149	5,877	189	55,480	23,017
Electrical goods, hardware, and plumbing and heating equipment and supplies	312	14,865	271	3,229	924	1,520	1,324	930,867	4,607	4,734	67	58,495	26,134
Other wholesalers	1,898	46,988	1,789	11,999	342	4,444	4,861	7,975,551	87,887	33,512	263	422,181	183,415
Retail trade	3,669	63,768	3,476	24,662	302	8,593	9,962	5,268,816	88,898	67,398	1,480	784,589	345,372
Food	394	15,009	370	4,275	87	1,071	1,150	1,557,958	18,301	17,551	636	138,318	61,599
General merchandise	216	3,254	183	1,374	8	361	318	1,330,878	61,173	23,470	473	326,752	133,432
Apparel and accessories	324	5,296	311	3,298	40	932	2,519	386,053	1,477	3,599	135	52,060	25,335
Furniture, home furnishings, and equipment	399	9,920	398	4,380	9	1,773	1,774	208,667	[2]6,887	1,754	31	21,580	11,051
Automotive dealers and gasoline service stations	698	6,524	646	1,963	46	959	962	916,523	2,435	7,145	110	71,461	30,561
Eating and drinking places	515	13,680	515	6,301	23	1,465	1,398	235,665	6,552	6,249	31	77,723	34,766
Building materials, hardware, and farm equipment	375	3,389	351	899	45	1,073	1,075	245,941	1,212	2,999	2	38,163	19,947
Other retail stores	748	6,696	702	2,172	44	959	766	387,131	4,635	4,631	62	58,532	28,681
Wholesale and retail trade not allocable	283	7,589	250	3,222	88	763	796	311,131	5,512	3,560	9	47,560	19,494
Finance, insurance, and real estate	3,667	304,465	3,059	54,520	2,481	54,216	56,065	6,102,997	742,740	119,421	1,378	1,924,238	378,723
Banking	339	114,912	237	28,303	358	23,222	27,346	2,276,256	543,956	44,308	66	692,617	64,162
Credit agencies other than banks	616	51,762	513	2,631	277	2,579	1,556	590,311	33,840	11,585	936	178,069	29,146
Holding and other investment companies	181	4,882	76	602	245	6,086	6,208	53,193	24,194	1,697	79	25,054	11,180
Security and commodity brokers, dealers, exchanges, and services	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Insurance carriers	73	4,745	63	1,117	29	704	194	2,738,630	129,575	26,046	3	135,545	2,730
Insurance agents, brokers, and service	319	1,763	307	730	1	93	93	62,478	3,289	1,003	10	10,324	3,439
Real estate, except lessors of real property other than buildings	1,925	119,104	1,702	20,314	1,559	20,884	20,099	261,323	[2]6,880	33,656	222	846,350	260,905
Lessors of real property, except buildings	126	6,867	103	625	11	531	568	50,126	[2]1,789	519	19	31,903	5,074
Services	2,456	92,150	2,246	32,732	1,475	11,676	11,469	1,402,523	47,645	78,205	5,235	702,059	306,074
Hotels, rooming houses, camps and other lodging places	191	28,645	177	3,952	184	4,118	4,207	98,525	[2]4,716	5,945	41	91,938	33,160
Personal services	524	7,754	479	3,609	4	1,123	1,100	309,792	14,050	13,810	421	145,524	71,058
Business services	873	18,241	783	8,327	489	3,360	3,306	583,562	23,994	29,888	426	163,135	64,273
Automobile repair, services, and garages, and other repair services	291	12,242	271	5,398	-	679	670	66,756	1,564	12,187	107	58,934	16,593
Motion pictures	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Amusement and recreation services, except motion pictures	229	5,667	202	1,401	10	624	595	58,100	2,985	5,404	38	64,007	22,489
Other services	267	2,080	256	753	487	178	153	98,891	2,894	2,509	22	30,925	12,481
Nature of business not allocable	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)

[1]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[2]Loss or deficit.
NOTE: See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

RETURNS WITH SALES OR EXCHANGES OF SECTION 1231 PROPERTY

Table 20.—NET GAIN OR LOSS FROM SALE OR EXCHANGE OF PROPERTY USED IN THE TRADE OR BUSINESS AND FROM INVOLUNTARY CONVERSIONS DETERMINED UNDER INTERNAL REVENUE CODE SECTION 1231, AND SELECTED RELATED ITEMS, BY SIZE OF TOTAL ASSETS

Size of total assets	Number of returns with sales or exchanges under section 1231	Property sold, exchanged, or converted					Returns with net gain under section 1231						
		Cost or other basis	Depreciation allowed or allowable		Expense of sales	Net gain (less net loss) under section 1231	Number of returns	Property sold, exchanged or converted					Total net long-term capital gain reduced by net short-term capital loss
			Number of returns	Amount				Cost or other basis	Depreciation allowed or allowable		Expense of sales	Net gain under section 1231	
									Number of returns	Amount			
		(Thousand dollars)		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Total	74,280	5,724,693	64,615	2,303,952	76,978	826,932	52,811	4,389,821	45,049	1,775,400	66,979	1,103,808	1,541,754
Zero assets	2,390	98,924	2,122	33,970	959	58,707	1,396	70,663	1,178	26,629	693	66,662	64,466
$1 under $25,000	7,237	123,302	6,443	45,621	1,552	2,337	3,836	57,339	3,343	21,143	1,240	17,237	11,486
$25,000 under $50,000	5,742	97,614	5,090	39,622	1,958	11,240	3,679	56,507	3,132	25,100	1,314	16,853	17,550
$50,000 under $100,000	9,236	171,692	7,857	91,974	1,494	26,858	6,857	143,478	5,747	83,510	1,271	31,624	24,164
$100,000 under $250,000	16,165	352,835	14,229	99,503	9,229	43,641	11,903	269,269	10,370	74,741	7,808	55,310	54,322
$250,000 under $500,000	10,557	220,776	9,129	90,342	3,748	61,182	8,017	159,783	6,794	78,596	3,519	70,672	63,034
$500,000 under $1,000,000	8,528	212,550	7,478	97,009	6,264	69,101	6,377	171,204	5,498	81,270	5,761	76,321	67,397
$1,000,000 under $2,500,000	6,430	599,643	5,523	304,595	7,734	113,306	4,862	518,692	4,102	275,235	6,897	125,785	75,834
$2,500,000 under $5,000,000	2,884	348,609	2,472	170,931	10,015	38,465	2,177	286,124	1,827	141,349	8,565	51,365	63,833
$5,000,000 under $10,000,000	1,882	209,553	1,591	84,338	7,566	41,567	1,376	149,881	1,146	64,141	6,874	46,970	62,817
$10,000,000 under $25,000,000	1,578	457,698	1,321	186,932	7,112	45,666	1,132	271,457	939	116,162	6,263	83,485	119,896
$25,000,000 under $50,000,000	644	214,677	539	98,368	5,644	51,380	470	156,908	385	74,933	5,256	60,183	124,039
$50,000,000 under $100,000,000	415	290,571	346	118,532	6,053	44,457	299	227,067	248	90,143	5,509	61,915	103,740
$100,000,000 under $250,000,000	308	426,486	252	210,940	2,998	60,872	222	305,968	180	171,015	2,700	128,867	181,603
$250,000,000 or more	284	1,899,763	223	631,275	4,652	158,153	208	1,545,481	160	451,433	3,309	210,559	507,573

Size of total assets	Returns with net gain under section 1231—Continued											
	Total compiled receipts	Net income (less deficit)	Income subject to tax	Income tax				Income tax if alternative method had not been used	Depreciation	Amortization	Depreciable assets	Accumulated amortization and depreciation
				Total		Alternative tax						
				Number of returns	Amount	Number of returns	Amount					
	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Total	258,559,579	18,064,309	17,653,246	31,640	8,759,592	26,282	8,345,547	9,070,797	8,914,591	405,394	189,519,879	69,957,450
Zero assets	1,413,010	64,137	73,183	381	35,762	268	34,731	36,904	40,344	561	-	-
$1 under $25,000	186,257	[1]1,088	2,483	949	644	376	311	1,021	5,217	116	31,292	19,635
$25,000 under $50,000	447,545	11,967	8,728	1,568	2,547	1,054	1,893	3,628	10,371	56	80,779	45,351
$50,000 under $100,000	1,287,285	23,536	26,494	2,915	8,058	2,025	6,910	10,114	34,703	217	316,250	168,922
$100,000 under $250,000	4,688,262	101,041	125,367	7,418	41,326	5,848	37,316	48,634	117,578	1,804	1,119,080	586,691
$250,000 under $500,000	6,409,691	152,206	170,526	5,537	61,285	4,904	58,103	70,487	138,960	1,529	1,523,195	810,951
$500,000 under $1,000,000	10,325,679	262,082	282,322	4,708	115,711	4,268	110,441	127,295	184,339	1,358	2,195,371	1,164,577
$1,000,000 under $2,500,000	14,060,581	435,339	500,105	3,596	230,456	3,291	218,763	243,195	302,739	3,578	3,762,222	1,934,949
$2,500,000 under $5,000,000	12,292,369	462,817	516,117	1,684	248,821	1,560	236,695	259,658	276,036	3,661	3,528,017	1,784,130
$5,000,000 under $10,000,000	13,110,226	524,055	570,060	1,043	279,784	976	268,233	290,832	292,480	3,573	4,110,439	1,945,654
$10,000,000 under $25,000,000	21,413,553	1,050,291	1,065,899	874	525,449	819	497,926	548,796	485,184	5,033	7,217,049	3,315,807
$25,000,000 under $50,000,000	15,114,889	942,579	915,880	352	451,372	327	416,130	474,213	406,140	9,897	6,676,125	2,966,218
$50,000,000 under $100,000,000	18,891,032	1,298,602	1,338,066	251	647,413	229	606,377	671,773	521,040	9,064	9,709,425	4,068,627
$100,000,000 under $250,000,000	30,535,871	1,955,799	1,888,143	181	938,579	170	897,987	980,835	966,514	41,086	17,432,612	7,484,221
$250,000,000 or more	108,383,329	10,780,946	10,169,873	183	5,172,385	167	4,953,731	5,303,412	5,132,946	323,861	131,818,023	43,661,717

Size of total assets	Returns without net gain under section 1231												
	Number of returns	Property sold, exchanged, or converted					Total net loss sales other than capital assets	Total compiled receipts	Net income (less deficit)	Depreciation	Amortization	Depreciable assets	Accumulated amortization and depreciation
		Cost or other basis	Depreciation allowed or allowable		Expense of sales	Net loss under section 1231							
			Number of returns	Amount									
		(Thousand dollars)		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)
Total	21,469	1,334,872	19,566	528,552	9,999	276,876	297,962	83,023,685	4,494,529	2,353,686	81,596	45,970,679	17,536,818
Zero assets	994	28,261	944	7,341	266	7,955	5,256	1,131,206	30,920	11,622	4,571	-	-
$1 under $25,000	3,401	65,963	3,100	24,478	312	14,900	14,621	199,016	[1]28,544	10,905	41	21,329	11,049
$25,000 under $50,000	2,063	41,107	1,958	14,522	644	5,613	5,480	266,548	[1]5,356	6,904	52	48,079	24,884
$50,000 under $100,000	2,379	28,214	2,110	8,464	223	4,766	4,666	460,879	[1]7,026	12,627	129	102,581	44,912
$100,000 under $250,000	4,262	83,566	3,859	24,762	1,421	11,669	11,712	1,652,188	[1]23	36,786	896	360,454	163,061
$250,000 under $500,000	2,540	60,993	2,335	11,746	229	9,490	9,297	2,097,072	17,838	40,642	441	450,391	216,437
$500,000 under $1,000,000	2,151	41,346	1,980	15,739	503	7,220	5,993	2,973,574	50,875	57,817	719	716,158	316,346
$1,000,000 under $2,500,000	1,568	80,951	1,421	29,360	837	12,479	12,612	4,355,552	99,110	83,492	4,533	1,073,031	494,998
$2,500,000 under $5,000,000	707	62,485	645	29,582	1,450	12,900	7,870	3,817,364	124,796	68,625	2,285	967,871	444,864
$5,000,000 under $10,000,000	506	59,672	445	20,197	692	5,403	5,612	4,715,639	193,478	91,703	2,319	1,310,447	570,700
$10,000,000 under $25,000,000	446	186,241	382	70,770	849	37,819	25,157	6,697,981	282,661	164,823	2,736	2,393,760	959,301
$25,000,000 under $50,000,000	174	57,769	154	23,435	388	8,803	9,863	4,986,487	214,669	118,235	7,165	2,054,367	797,165
$50,000,000 under $100,000,000	116	63,504	98	28,389	544	17,458	17,853	7,419,292	341,955	134,851	5,439	2,320,865	945,602
$100,000,000 under $250,000,000	86	120,518	72	39,925	298	67,995	109,154	9,570,686	567,838	238,446	15,432	4,875,721	1,924,846
$250,000,000 or more	76	354,282	63	179,842	1,343	52,406	52,816	32,680,201	2,611,338	1,276,208	34,838	29,275,625	10,622,653

[1]Deficit.

NOTE: See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

RETURNS WITH NET INCOME

Table 21.—BALANCE SHEETS AND INCOME STATEMENTS, BY MAJOR INDUSTRIAL GROUP

	Item	All industrial groups	Major industrial group						
			Agriculture, forestry, and fisheries	Mining					Construction
				Total mining	Metal mining	Bituminous coal and lignite mining	Crude petroleum and natural gas	Mining and quarrying of nonmetallic minerals, and anthracite mining	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Number of returns with net income, total	715,589	10,560	6,695	190	956	3,479	2,070	46,654
2	Form 1120-S	67,817	1,934	693	(1)	182	336	165	6,313
		(Thousand dollars)							
3	Total assets	1,086,797,445	3,244,972	12,657,310	3,255,559	1,905,928	5,701,849	1,793,974	12,829,543
4	Cash	92,757,094	216,556	877,943	159,658	105,104	441,593	171,588	1,453,703
5	Notes and accounts receivable	239,724,846	435,791	1,851,476	310,590	290,155	935,314	315,417	4,544,650
6	Less: Reserve for bad debts	4,524,425	3,844	10,171	559	2,085	4,343	3,184	28,993
7	Inventories, total	81,103,444	368,065	785,850	287,957	72,924	281,537	143,432	1,726,648
8	Last-in, first-out	7,802,702	17,394	8,151	1,763	2,922	1,522	1,944	37,299
9	Other than last-in, first-out	35,289,255	134,912	339,170	184,597	38,447	63,493	52,633	917,098
10	Not stated	38,011,487	215,759	438,529	101,597	31,555	216,522	88,855	772,251
	Investments, Government obligations:								
11	States and possessions	32,875,748	7,107	71,631	5,484	12,070	46,550	7,527	35,653
12	United States obligations	99,666,136	56,180	685,898	303,820	122,892	196,135	63,051	196,398
13	Not stated	1,766,702	4,090	33,911	24,207	5,868	1,175	2,661	28,092
14	Other current assets, including short-term marketable investments	11,360,250	58,403	175,732	80,398	31,623	38,392	25,319	721,158
15	Loans to stockholders	654,739	30,658	20,115	10,010	1,732	3,211	5,162	41,525
16	Mortgage and real estate loans	84,182,160	30,390	10,736	1,022	218	7,392	2,104	74,465
17	Other investments	169,683,114	341,451	1,839,550	511,213	221,894	859,148	247,295	1,025,201
18	Depreciable assets	378,096,911	2,007,647	9,353,553	2,041,962	1,477,242	4,506,366	1,327,983	4,160,011
19	Less: Accumulated amortization and depreciation	146,921,850	980,696	4,715,682	878,028	716,487	2,424,664	696,503	2,287,770
20	Depletable assets	10,282,695	32,025	2,503,312	594,790	340,237	1,424,968	143,317	68,854
21	Less: Accumulated depletion	4,576,071	8,701	1,294,104	298,966	125,648	809,989	59,501	15,663
22	Land	14,605,841	531,607	160,731	20,065	21,408	67,140	52,118	283,834
23	Intangible assets	2,462,472	1,957	154,211	45,188	1,309	55,179	52,535	4,821
24	Less: Accumulated amortization	1,557,133	628	67,892	11,521	430	22,082	33,859	2,712
25	Other assets	25,154,772	116,914	220,510	48,269	45,902	98,827	27,512	799,668
26	Total liabilities	1,086,797,445	3,244,972	12,657,310	3,255,559	1,905,928	5,701,849	1,793,974	12,829,543
27	Accounts payable	57,923,903	219,383	788,362	165,930	124,373	355,427	142,632	3,092,572
28	Deposits and withdrawable shares	282,571,369	6,716	4,475	-	-	4,337	138	36,009
29	Bonds, notes, mortgages payable maturing in less than one year	36,797,523	354,869	356,197	29,598	66,877	176,224	83,493	1,110,409
30	Other current liabilities	34,737,951	115,211	707,337	170,520	68,782	399,819	68,215	1,144,072
31	Loans from stockholders	3,105,817	39,854	94,804	75,664	1,977	9,583	7,580	111,768
32	Bonds, notes, mortgages payable maturing in one year or more	123,826,691	432,671	1,556,877	480,333	280,721	609,583	186,240	1,116,406
33	Other liabilities	159,509,641	113,697	345,921	57,063	24,804	177,605	86,449	1,141,364
34	Capital stock, preferred	15,163,569	42,305	266,723	50,127	74,298	116,899	25,399	122,024
35	Capital stock, common	108,361,924	912,151	1,784,076	480,354	213,811	797,332	292,579	1,543,288
36	Paid-in or capital surplus	65,065,679	120,823	1,473,881	408,376	301,450	688,685	75,370	419,384
37	Surplus reserves	14,532,648	29,848	133,916	26,246	40,300	39,808	27,562	64,751
38	Earned surplus and undivided profits	186,100,730	857,444	5,144,741	1,311,348	708,535	2,326,547	798,311	2,927,496
39	Total compiled receipts	750,598,885	3,976,505	9,607,161	1,903,562	1,591,329	4,565,122	1,547,143	28,068,802
40	Business receipts	709,250,561	3,768,956	9,159,206	1,815,874	1,527,323	4,330,804	1,485,205	27,552,274
	Interest on Government obligations (less amortizable bond premium):								
41	Wholly taxable	2,763,417	1,460	19,093	8,338	3,112	5,216	2,427	5,464
42	Subject to surtax only	41,611	25	17	-	-	6	11	140
43	Wholly tax-exempt	1,077,649	696	1,890	359	522	756	253	1,893
44	Other interest	16,582,000	11,854	26,945	6,423	3,568	12,510	4,444	30,170
45	Rents	3,539,912	25,360	26,326	3,520	3,572	14,348	4,886	94,807
46	Royalties	965,022	30,535	68,044	4,710	2,510	58,227	2,597	2,631
47	Net short-term capital gain reduced by net long-term capital loss	75,779	1,015	1,804	74	40	1,628	62	1,223
48	Net long-term capital gain reduced by net short-term capital loss	4,078,776	63,496	91,155	8,947	27,649	40,715	13,844	70,393
49	Net gain, sales other than capital assets	1,434,507	2,416	5,519	174	185	5,060	100	8,075
50	Dividends, domestic corporations	3,156,520	7,644	89,373	41,740	11,504	21,400	14,729	17,740
51	Dividends, foreign corporations	1,500,067	3,120	9,684	2,529	14	6,760	381	6,628
52	Other receipts	6,133,064	61,928	108,105	10,874	11,330	67,692	18,209	277,364
53	Total compiled deductions	697,119,905	3,726,766	8,254,115	1,531,663	1,504,713	3,795,430	1,422,309	27,088,505
54	Cost of sales and operations	500,062,940	2,643,549	5,198,506	939,864	1,040,253	2,292,229	876,160	22,848,421
55	Compensation of officers	12,185,044	90,388	111,623	5,992	15,701	49,586	40,344	896,460
56	Rent paid on business property	7,435,584	60,251	53,250	2,116	8,692	33,162	9,280	134,282
57	Repairs	6,253,340	54,321	142,960	30,916	42,380	27,447	42,217	124,051
58	Bad debts	1,968,721	5,546	16,021	1,347	1,451	4,575	8,648	37,063
59	Interest paid	10,845,928	39,815	91,521	21,397	16,039	38,761	15,324	114,780
60	Taxes paid	19,384,082	77,954	244,027	64,807	39,548	97,743	41,929	394,526
61	Contributions or gifts	505,409	2,542	6,579	2,115	803	2,007	1,654	12,174
62	Amortization	721,469	899	11,439	8,482	681	1,483	793	3,338
63	Depreciation	19,769,298	146,134	545,529	89,786	91,535	258,060	106,148	459,489
64	Depletion	3,118,091	11,106	766,837	162,665	50,519	497,435	56,218	7,381
65	Advertising	8,218,276	14,868	19,451	911	1,532	12,006	5,002	55,625
66	Amounts contributed under pension plans	4,405,707	6,081	59,563	14,479	9,784	26,445	8,855	70,757
67	Amounts contributed under other employee benefit plans	2,616,306	5,502	82,448	9,342	58,054	8,528	6,524	99,521
68	Net loss, sales other than capital assets	213,744	853	6,158	429	1,642	3,508	579	2,931
69	Other deductions	99,415,966	566,957	898,203	127,015	126,099	442,455	202,634	1,827,706
70	Compiled net profit (39 less 53)	53,478,980	249,739	1,353,046	371,899	86,616	769,692	124,839	980,297
71	Net income, total (79 less 43)	52,401,331	249,043	1,351,156	371,540	86,094	768,936	124,586	978,404
	Returns other than Form 1120-S:								
72	Net income (71 less 79)	51,496,954	215,107	1,334,108	369,551	83,620	760,884	120,053	902,409
73	Statutory special deductions, total	3,887,878	34,021	260,791	122,192	21,283	98,389	18,927	105,328
74	Net operating loss carryforward	1,496,729	26,458	142,755	55,538	11,515	70,097	5,605	89,059
75	Dividends received deduction	2,147,267	6,189	75,537	35,480	9,756	17,867	12,434	14,849
76	Income subject to tax	47,937,691	184,115	1,076,086	247,454	62,933	664,229	101,470	797,819
77	Income tax	22,188,057	70,639	533,795	126,944	25,521	336,040	45,290	328,508
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77)	31,290,923	179,100	819,251	244,955	61,095	433,652	79,549	651,789
79	Form 1120-S, net income (71 less 72)	904,377	33,936	17,048	(1)	2,474	8,052	4,533	75,995
	Distributions to stockholders:								
80	Cash and assets other than own stock	17,353,730	50,093	853,521	182,344	50,269	569,508	51,637	100,042
81	Corporation's own stock	2,092,000	5,256	35,126	7,501	11,429	6,414	4,030	24,001

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

RETURNS WITH NET INCOME

Table 21.—BALANCE SHEETS AND INCOME STATEMENTS, BY MAJOR INDUSTRIAL GROUP—Continued

	Item	Major industrial group—Continued								
		Manufacturing								
		Total manufacturing	Beverage industries	Food and kindred products	Tobacco manufactures	Textile mill products	Apparel and other finished products made from fabrics and similar materials	Lumber and wood products, except furniture	Furniture and fixtures	Paper and allied products
		(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
1	Number of returns with net income, total	110,494	2,588	10,433	92	4,224	10,768	4,798	3,507	2,423
2	Form 1120-S	10,775	286	877	-	402	1,724	525	379	201
		(Thousand dollars)								
3	Total assets	248,158,015	5,524,539	17,436,898	3,716,679	7,893,988	4,202,854	4,319,622	2,017,505	10,179,387
4	Cash	14,596,250	411,223	1,286,854	115,891	507,644	402,506	286,689	190,649	491,849
5	Notes and accounts receivable	43,962,499	876,420	3,245,879	275,064	1,662,252	1,416,615	688,417	532,172	1,181,102
6	Less: Reserve for bad debts	945,375	11,089	69,930	4,263	22,410	24,135	12,99[illegible]	10,201	25,654
7	Inventories, total	51,067,582	1,361,87[illegible]	4,239,007	2,782,610	2,337,491	1,463,877	855,95[illegible]	570,706	1,389,654
8	Last-in, first-out	6,865,327	340,686	432,633	1,008,752	342,602	44,682	52,269	30,917	116,913
9	Other than last-in, first-out	21,291,773	543,817	1,790,946	501,807	974,117	775,036	260,599	307,683	628,873
10	Net stated	22,910,482	477,370	2,015,428	1,272,051	1,020,772	644,159	543,091	232,106	643,868
	Investments, Government obligations:									
11	States and possessions	1,142,057	17,863	81,944	1,225	29,615	8,003	9,142	12,259	26,179
12	United States obligations	10,311,113	197,407	386,453	6,983	122,549	30,256	86,572	54,792	250,105
13	Not stated	680,450	2,323	11,861	-	24,818	2,893	1,968	10,132	49,404
14	Other current assets, including short-term marketable investments.	4,137,248	70,675	454,533	14,185	77,568	56,686	47,963	24,962	143,869
15	Loans to stockholders	109,203	6,749	12,787	123	4,518	12,246	2,444	2,427	2,643
16	Mortgage and real estate loans	157,261	1,320	26,320	-	23,624	2,554	3,305	2,651	9,487
17	Other investments	30,875,251	509,134	1,528,809	122,387	616,128	312,643	398,848	119,441	1,324,691
18	Depreciable assets	161,590,349	3,158,507	10,540,022	662,358	4,830,904	857,107	2,380,817	830,511	8,418,546
19	Less: Accumulated amortization and depreciation	82,133,488	1,436,507	5,012,706	292,426	2,474,002	445,026	1,206,41[illegible]	394,693	3,777,669
20	Depletable assets	6,592,524	15,274	11,097	-	722	184	544,333	13,132	506,806
21	Less: Accumulated depletion	2,917,333	1,123	2,369	-	351	31	46,542	5,240	98,317
22	Land	3,518,290	101,727	352,306	15,694	50,488	21,569	185,868	28,264	113,910
23	Intangible assets	1,825,469	22,799	13,805	1,624	5,373	5,054	938	1,022	10,391
24	Less: Accumulated amortization	1,282,500	7,322	4,394	1,402	1,861	748	223	220	1,928
25	Other assets	4,871,165	227,284	334,620	16,626	98,918	80,601	92,533	34,739	164,319
26	Total liabilities	248,158,015	5,524,539	17,436,898	3,716,679	7,893,988	4,202,854	4,319,622	2,017,505	10,179,387
27	Accounts payable	23,341,680	545,008	1,879,655	100,607	746,424	964,102	294,075	245,194	617,437
28	Deposits and withdrawable shares	44,736	6,364	5,700	660	1,132	220	4,379	512	1,651
29	Bonds, notes, mortgages payable maturing in less than one year	7,578,383	199,891	1,069,440	523,756	374,266	357,424	217,077	104,002	237,739
30	Other current liabilities	16,307,511	310,706	1,150,274	277,813	454,070	360,572	200,438	153,043	530,066
31	Loans from stockholders	550,483	33,701	68,882	5,365	15,056	31,547	17,368	12,925	13,965
32	Bonds, notes, mortgages payable maturing in one year or more	29,481,890	823,127	1,715,859	507,904	806,258	252,819	580,602	139,780	1,603,463
33	Other liabilities	6,695,178	117,103	481,353	8,680	126,151	89,579	75,475	52,465	209,553
34	Capital stock, preferred	5,522,064	164,195	530,707	174,261	198,060	96,244	53,480	39,842	253,970
35	Capital stock, common	41,222,465	721,990	3,096,362	662,678	1,291,916	679,988	853,225	346,190	1,725,520
36	Paid-in or capital surplus	23,656,708	333,856	825,551	169,089	406,536	143,761	451,361	76,301	1,196,867
37	Surplus reserves	3,635,674	117,470	224,314	108,650	61,102	14,539	31,371	14,775	67,482
38	Earned surplus and undivided profits	90,121,243	2,151,128	6,388,801	1,177,216	3,413,017	1,212,059	1,540,771	832,476	3,721,674
39	Total compiled receipts	336,831,731	8,494,886	46,995,935	5,099,617	12,191,837	10,888,744	5,568,799	3,976,172	11,567,008
40	Business receipts	329,783,972	8,391,225	46,579,275	5,083,237	12,038,797	10,814,652	5,333,389	3,933,445	11,316,794
	Interest on Government obligations (less amortizable bond premium):									
41	Wholly taxable	283,029	5,062	9,652	554	4,148	750	2,978	1,259	5,868
42	Subject to surtax only	890	7	17	-	27	12	10	-	6
43	Wholly tax-exempt	37,042	929	3,610	52	937	549	788	388	1,053
44	Other interest	588,125	8,638	43,299	3,379	18,369	4,889	7,537	3,098	18,828
45	Rents	639,939	12,273	35,421	460	16,842	5,376	12,697	2,004	11,816
46	Royalties	535,264	7,042	14,081	3,700	6,429	10,163	3,357	707	8,300
47	Net short-term capital gain reduced by net long-term capital loss.	15,841	112	1,350	19	58	363	235	136	387
48	Net long-term capital gain reduced by net short-term capital loss.	1,000,482	10,170	76,618	1,329	25,187	4,799	163,618	7,114	113,905
49	Net gain, sales other than capital assets	23,219	285	1,399	42	111	39	899	1,239	748
50	Dividends, domestic corporations	1,089,853	10,181	16,134	1,280	10,128	2,898	5,426	1,151	16,192
51	Dividends, foreign corporations	1,196,897	9,185	62,354	516	4,415	1,067	330	991	27,991
52	Other receipts	1,637,178	39,777	152,725	5,050	66,389	43,187	37,535	24,640	45,120
53	Total compiled deductions	312,245,557	7,966,881	45,063,044	4,471,412	11,579,209	10,485,971	5,277,720	3,744,252	10,562,538
54	Cost of sales and operations	231,716,733	4,749,636	36,859,284	2,878,152	9,597,706	8,458,320	4,022,282	2,832,726	7,689,485
55	Compensation of officers	3,795,418	76,847	340,262	11,262	154,303	273,408	108,020	105,626	120,614
56	Rent paid on business property	2,168,210	32,612	205,107	4,794	70,461	98,102	31,433	36,462	70,244
57	Repairs	4,661,525	59,457	358,378	12,217	110,954	17,520	41,901	21,165	254,372
58	Bad debts	410,396	4,425	53,630	2,273	11,177	13,016	9,128	8,966	11,504
59	Interest paid	1,809,593	46,342	154,542	29,565	74,637	44,944	43,477	15,065	83,694
60	Taxes paid	9,666,305	1,315,777	566,973	998,990	215,197	177,989	119,560	76,973	241,497
61	Contributions or gifts	269,339	6,297	21,452	3,045	10,202	7,541	2,566	4,019	10,646
62	Amortization	258,655	1,693	2,069	126	3,593	365	1,827	413	5,886
63	Depreciation	9,451,646	208,476	687,308	39,729	313,219	69,557	155,657	57,275	477,617
64	Depletion	2,121,179	1,552	5,198	-	386	65	176,600	213	29,130
65	Advertising	4,841,901	425,580	981,771	262,344	79,054	96,244	24,673	47,276	100,544
66	Amounts contributed under pension plans	2,633,336	35,081	176,354	37,905	40,969	29,752	17,714	17,841	81,886
67	Amounts contributed under other employee benefit plans	1,553,811	21,974	125,729	7,968	26,328	62,344	11,127	18,044	42,118
68	Net loss, sales other than capital assets	67,808	3,979	11,088	222	12,494	817	1,064	903	834
69	Other deductions	36,819,702	977,153	4,513,899	182,820	858,529	1,135,987	510,691	501,285	1,342,467
70	Compiled net profit (39 less 53)	24,586,174	528,005	1,932,891	628,205	612,628	402,773	291,079	231,920	1,004,470
71	Net income, total (70 less 43)	24,549,132	527,076	1,929,281	628,153	611,691	402,224	290,291	231,532	1,003,417
	Returns other than Form 1120-S:									
72	Net income (71 less 79)	24,347,913	515,473	1,907,495	628,153	605,023	377,220	279,556	227,253	998,355
73	Statutory special deductions, total	1,517,105	18,239	47,771	3,155	34,538	21,834	19,600	9,574	28,060
74	Net operating loss carryforward	443,310	9,253	32,576	2,075	-25,994	19,448	15,444	8,607	14,282
75	Dividends received deduction	923,937	8,603	13,444	1,080	8,544	2,386	4,156	967	13,725
76	Income subject to tax	22,851,140	497,752	1,861,379	624,991	570,833	355,419	265,800	217,644	970,645
77	Income tax	11,403,317	250,526	922,637	324,492	281,721	163,484	90,724	104,291	467,677
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77)	13,182,857	277,479	1,010,254	303,713	330,907	239,289	200,355	127,629	536,793
79	Form 1120-S, net income (71 less 72)	201,219	11,603	21,786	-	6,668	25,004	10,735	4,279	5,062
	Distributions to stockholders:									
80	Cash and assets other than own stock	8,247,741	145,895	496,740	172,120	130,847	53,899	92,776	32,244	305,398
81	Corporation's own stock	1,105,851	13,152	74,708	264	11,387	20,437	18,900	7,188	135,241

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

RETURNS WITH NET INCOME

Table 21.—BALANCE SHEETS AND INCOME STATEMENTS, BY MAJOR INDUSTRIAL GROUP—Continued

	Item	Major industrial group—Continued								
		Manufacturing—Continued								
		Printing, publishing, and allied industries	Chemicals and allied products	Petroleum refining and related industries	Rubber and miscellaneous plastics products	Leather and leather products	Stone, clay, and glass products	Primary metal industries	Fabricated metal products (including ordnance), except machinery and transportation equipment	Machinery, except electrical and transportation equipment
		(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
1	Number of returns with net income, total	13,257	6,630	838	2,936	1,915	4,865	2,953	11,743	11,388
2	Form 1120-S	1,621	376	(1)	182	157	432	185	1,038	903
		(Thousand dollars)								
3	Total assets	7,791,442	24,805,720	41,742,892	5,104,885	1,546,818	8,195,328	24,919,274	11,337,449	18,640,829
4	Cash	854,851	1,349,707	1,417,908	296,269	148,051	584,255	1,359,023	924,906	1,303,196
5	Notes and accounts receivable	1,739,604	3,776,116	6,065,609	1,284,045	477,403	1,261,879	2,591,518	2,356,672	4,034,670
6	Less: Reserve for bad debts	117,396	73,001	166,841	27,152	7,882	27,801	43,087	39,685	69,649
7	Inventories, total	920,206	4,019,210	3,005,164	1,271,133	474,484	1,244,026	5,080,165	2,911,696	5,173,518
8	Last-in, first-out	42,437	161,602	733,033	122,596	12,292	109,644	1,448,144	263,998	660,542
9	Other than last-in, first-out	521,011	1,490,439	845,583	745,201	235,085	702,385	1,043,595	1,446,476	2,469,810
10	Net stated	356,758	2,367,169	1,426,548	403,336	227,107	431,997	2,588,426	1,201,222	2,043,166
	Investments, Government obligations:									
11	States and possessions	72,021	183,389	154,913	2,017	6,231	46,675	71,375	46,898	56,833
12	United States obligations	311,040	1,142,533	1,813,862	112,030	17,590	358,011	1,119,560	307,771	726,732
13	Not stated	21,387	59,034	333,570	1,916	994	21,150	11,523	16,628	55,279
14	Other current assets, including short-term marketable investments	174,259	471,177	671,113	49,535	14,326	110,153	591,799	153,918	216,901
15	Loans to stockholders	14,063	11,320	286	1,296	1,351	2,099	4,131	8,857	11,362
16	Mortgage and real estate loans	13,039	14,479	1,220	3,698	2,927	6,640	11,856	9,862	7,116
17	Other investments	1,040,039	3,795,322	8,756,062	596,965	180,472	622,298	2,089,521	926,136	1,876,890
18	Depreciable assets	3,803,480	18,400,038	33,541,311	3,038,977	433,355	6,908,444	23,518,162	6,217,806	9,861,375
19	Less: Accumulated amortization and depreciation	1,715,842	9,481,361	17,340,315	1,672,507	232,373	3,360,053	12,519,395	2,899,752	5,143,741
20	Depletable assets	3,248	273,899	3,951,193	4,269	53	174,584	950,039	59,086	12,427
21	Less: Accumulated depletion	1,199	116,763	1,957,725	857	-	48,190	590,616	19,777	7,076
22	Land	150,975	392,705	645,502	62,572	13,217	170,823	399,911	166,795	227,427
23	Intangible assets	36,538	107,072	1,377,364	7,327	452	8,407	41,869	27,329	56,944
24	Less: Accumulated amortization	9,350	47,751	1,122,215	4,446	339	2,521	8,299	11,256	22,072
25	Other assets	480,479	528,595	594,911	77,798	16,506	114,449	240,219	173,559	262,697
26	Total liabilities	7,791,442	24,805,720	41,742,892	5,104,885	1,546,818	8,195,328	24,919,274	11,337,449	18,640,829
27	Accounts payable	695,602	1,990,432	4,451,065	485,561	210,853	460,437	1,545,349	1,006,156	1,582,485
28	Deposits and withdrawable shares	2,165	2,065	375	72	252	991	578	2,846	8,957
29	Bonds, notes, mortgages payable maturing in less than one year	363,354	470,104	291,065	101,168	85,249	195,337	359,532	458,449	601,191
30	Other current liabilities	637,686	1,724,729	1,204,350	334,266	112,300	500,829	1,594,768	860,859	1,208,998
31	Loans from stockholders	36,759	82,862	16,619	14,126	8,006	23,276	13,894	40,917	52,792
32	Bonds, notes, mortgages payable maturing in one year or more	714,459	3,429,629	4,710,636	868,964	169,073	867,215	3,997,191	1,249,823	2,235,391
33	Other liabilities	485,431	522,762	879,882	142,281	34,018	186,789	730,198	254,809	561,069
34	Capital stock, preferred	230,009	684,741	200,294	112,740	44,083	248,072	962,360	283,585	366,870
35	Capital stock, common	1,030,673	3,441,810	10,031,619	548,384	255,899	1,440,803	4,028,431	1,827,453	3,796,038
36	Paid-in or capital surplus	428,430	3,812,535	5,927,155	467,805	79,177	748,020	1,617,163	813,081	1,248,347
37	Surplus reserves	108,432	234,239	830,361	144,845	16,827	91,228	492,529	98,154	211,374
38	Earned surplus and undivided profits	3,058,442	8,409,812	13,199,471	1,884,673	531,081	3,432,331	9,577,281	4,441,317	6,767,317
39	Total compiled receipts	11,539,322	27,802,337	37,265,405	7,443,440	3,170,618	9,217,412	23,525,105	17,792,679	23,213,247
40	Business receipts	11,237,060	27,031,435	35,400,048	7,311,872	3,148,610	9,016,021	23,064,303	17,544,042	22,722,522
	Interest on Government obligations (less amortizable bond premium):									
41	Wholly taxable	9,471	32,295	51,426	2,524	465	10,490	31,992	8,052	19,796
42	Subject to surtax only	22	57	108	42	-	21	34	125	31
43	Wholly tax-exempt	2,709	5,632	3,110	136	118	1,814	3,659	1,326	2,018
44	Other interest	17,517	49,962	86,828	10,667	3,127	11,945	92,971	20,140	63,410
45	Rents	29,688	32,825	310,206	8,050	1,716	13,860	23,571	18,821	41,136
46	Royalties	45,166	134,118	83,943	4,586	458	14,344	11,508	11,512	80,315
47	Net short-term capital gain reduced by net long-term capital loss	674	2,156	6,726	22	30	217	140	551	378
48	Net long-term capital gain reduced by net short-term capital loss	31,571	59,537	58,627	6,556	1,437	25,822	161,355	40,637	58,482
49	Net gain, sales other than capital assets	349	4,270	544	4,872	88	503	369	1,922	2,073
50	Dividends, domestic corporations	36,361	219,631	552,828	7,343	1,042	21,716	37,564	14,921	27,696
51	Dividends, foreign corporations	8,159	120,929	352,674	60,391	5	48,964	37,383	39,256	51,236
52	Other receipts	120,575	109,490	358,337	26,379	13,522	51,695	60,256	91,374	144,154
53	Total compiled deductions	10,550,956	24,397,727	35,468,262	6,893,295	3,023,028	8,263,257	21,759,759	16,588,843	21,134,126
54	Cost of sales and operations	7,260,941	15,993,638	25,034,426	4,973,503	2,448,471	5,804,719	16,479,791	12,595,275	14,613,403
55	Compensation of officers	376,423	275,616	64,127	96,727	60,541	140,817	160,590	407,893	421,599
56	Rent paid on business property	118,000	160,453	438,163	72,039	21,655	57,904	81,794	134,714	145,903
57	Repairs	50,477	395,447	573,480	108,624	13,389	254,530	1,188,935	233,846	281,045
58	Bad debts	32,227	33,331	55,686	19,266	7,670	18,362	14,661	29,409	29,862
59	Interest paid	57,572	183,069	195,044	44,014	15,424	55,676	213,687	87,797	148,018
60	Taxes paid	226,001	468,347	1,289,330	265,183	62,180	212,048	555,629	356,691	524,335
61	Contributions or gifts	18,306	35,480	23,259	4,602	3,036	8,139	20,571	13,717	25,267
62	Amortization	2,881	34,994	32,484	1,265	226	10,837	70,345	9,456	6,516
63	Depreciation	255,357	1,229,309	1,361,212	215,939	30,686	414,668	983,408	412,021	834,663
64	Depletion	213	87,811	1,605,428	328	60	68,324	134,724	2,965	864
65	Advertising	114,491	1,008,414	187,521	126,840	39,439	64,358	95,816	157,410	224,411
66	Amounts contributed under pension plans	96,383	306,757	287,735	63,544	13,828	71,651	285,712	124,626	225,714
67	Amounts contributed under other employee benefit plans	45,037	99,543	114,897	38,436	14,475	42,759	196,206	85,524	126,678
68	Net loss, sales other than capital assets	3,366	2,501	3,276	1,764	137	727	1,704	9,727	4,520
69	Other deductions	1,893,281	4,083,017	4,202,194	861,221	291,811	1,037,738	1,276,186	1,927,772	3,521,328
70	Compiled net profit (39 less 53)	988,366	3,404,610	1,797,143	550,145	147,590	954,155	1,765,346	1,203,836	2,079,121
71	Net income, total (70 less 43)	985,657	3,398,978	1,794,033	550,009	147,472	952,341	1,761,687	1,202,510	2,077,103
	Returns other than Form 1120-S:									
72	Net income (71 less 79)	964,848	3,393,169	1,792,407	546,469	145,302	942,989	1,757,211	1,185,228	2,062,778
73	Statutory special deductions, total	61,176	227,885	586,861	20,140	5,102	29,320	96,780	53,473	67,496
74	Net operating loss carryforward	29,983	38,834	9,387	13,922	4,218	11,010	28,774	40,639	43,973
75	Dividends received deduction	30,369	186,652	469,904	6,218	884	18,229	31,908	12,531	23,401
76	Income subject to tax	905,025	3,165,617	1,208,497	526,307	140,196	914,611	1,660,747	1,132,817	1,996,077
77	Income tax	439,704	1,614,258	622,512	264,598	68,065	457,630	815,932	549,732	998,579
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77)	548,662	1,790,352	1,174,631	285,547	79,525	496,525	949,414	654,104	1,080,542
79	Form 1120-S, net income (71 less 72)	20,809	5,809	(1)	3,540	2,170	9,352	4,476	17,282	14,325
	Distributions to stockholders:									
80	Cash and assets other than own stock	204,434	1,268,798	1,439,416	128,850	30,009	307,205	764,558	283,990	515,423
81	Corporation's own stock	50,015	94,624	287,251	41,262	7,369	49,315	26,294	54,568	69,298

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

RETURNS WITH NET INCOME

Table 21.—BALANCE SHEETS AND INCOME STATEMENTS, BY MAJOR INDUSTRIAL GROUP—Continued

	Item	Major industrial group—Continued							
		Manufacturing—Continued					Transportation, communication, electric, gas, and sanitary services		
		Electrical machinery, equipment, and supplies	Transportation equipment, except motor vehicles	Motor vehicles and motor vehicle equipment	Professional, scientific, and controlling instruments; photographic and optical goods; watches and clocks	Other manufacturing industries	Total transportation, communication, electric, gas, and sanitary services	Transportation	Communication
		(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
1	Number of returns with net income, total	4,338	1,302	1,296	2,093	6,107	30,166	23,145	3,838
2	Form 1120-S	332	110	66	223	704	2,458	1,928	412
		(Thousand dollars)							
3	Total assets	14,694,067	7,472,568	17,605,184	4,832,311	4,177,776	130,894,499	31,375,462	33,399,649
4	Cash	880,300	402,343	759,124	291,202	331,810	3,242,943	1,434,391	577,208
5	Notes and accounts receivable	3,785,396	1,868,055	2,270,705	1,108,384	1,464,522	5,088,737	2,229,343	820,388
6	Less: Reserve for bad debts	38,827	7,019	13,703	13,427	119,230	59,106	13,879	12,793
7	Inventories, total	3,829,412	2,734,140	3,112,842	1,320,716	969,691	2,709,710	587,199	852,974
8	Last-in, first-out	510,213	32,647	238,690	125,694	34,339	60,288	20,264	21,121
9	Other than last-in, first-out	1,582,441	561,773	2,513,212	755,787	596,097	412,167	100,412	166,399
10	Net stated	1,736,758	2,139,720	360,940	439,235	339,255	2,237,255	466,523	665,454
	Investments, Government obligations:								
11	States and possessions	82,732	9,940	192,691	16,488	13,624	74,207	50,835	5,519
12	United States obligations	420,921	58,573	2,428,695	294,833	63,845	3,157,916	1,244,133	1,452,451
13	Not stated	24,651	9,140	512	13,189	8,078	16,155	9,922	4,030
14	Other current assets, including short-term marketable investments	203,777	167,168	284,591	80,933	57,157	2,492,034	571,402	1,510,605
15	Loans to stockholders	3,760	301	800	548	5,092	22,376	18,339	2,183
16	Mortgage and real estate loans	8,606	1,121	2,071	1,781	3,584	30,903	20,564	2,191
17	Other investments	1,780,683	502,574	2,988,593	380,112	407,503	5,939,982	2,203,138	1,737,259
18	Depreciable assets	6,195,271	2,982,939	11,069,398	2,364,170	1,576,851	139,199,939	32,677,277	33,658,569
19	Less: Accumulated amortization and depreciation	3,118,890	1,534,253	6,128,335	1,161,385	785,841	33,930,341	10,944,188	7,626,758
20	Depletable assets	2,313	2,102	5,069	379	62,315	129,387	81,841	1,981
21	Less: Accumulated depletion	1,291	514	2,088	210	17,054	46,914	30,634	571
22	Land	118,605	84,910	118,007	50,269	46,746	880,128	316,942	102,757
23	Intangible assets	40,373	17,429	2,089	31,087	10,183	137,519	50,271	81,518
24	Less: Accumulated amortization	19,064	7,125	962	6,497	2,505	40,075	21,995	16,733
25	Other assets	495,339	180,744	515,085	59,739	81,405	1,848,999	890,561	246,871
26	Total liabilities	14,694,067	7,472,568	17,605,184	4,832,311	4,177,776	130,894,499	31,375,462	33,399,649
27	Accounts payable	1,937,859	1,412,327	1,447,561	323,899	399,592	3,221,768	1,597,440	406,912
28	Deposits and withdrawable shares	1,170	1,793	1,262	437	1,155	65,151	10,615	1,145
29	Bonds, notes, mortgages payable maturing in less than one year	441,937	337,089	121,456	236,675	432,182	2,338,809	865,945	218,437
30	Other current liabilities	1,131,090	705,573	1,948,488	481,277	425,316	7,418,968	1,686,123	2,841,640
31	Loans from stockholders	20,173	5,504	6,367	9,873	20,506	89,689	62,784	12,076
32	Bonds, notes, mortgages payable maturing in one year or more	1,846,721	958,195	1,091,204	573,259	340,318	48,857,904	8,562,017	9,767,546
33	Other liabilities	504,587	703,582	276,383	161,797	91,231	3,268,199	746,244	351,376
34	Capital stock, preferred	228,218	59,085	385,350	78,091	127,807	5,976,360	469,970	390,291
35	Capital stock, common	2,037,377	653,703	1,467,223	782,068	503,115	28,160,606	5,158,730	10,699,879
36	Paid-in or capital surplus	1,676,623	724,371	1,501,454	673,255	335,970	8,520,002	1,225,847	3,881,698
37	Surplus reserves	153,940	47,702	444,704	92,705	28,931	1,259,669	335,795	221,410
38	Earned surplus and undivided profits	4,714,372	1,863,644	8,913,732	1,418,975	1,471,653	21,717,374	10,653,952	4,607,239
39	Total compiled receipts	22,055,518	13,487,186	23,199,088	6,458,853	5,878,523	57,885,477	21,711,440	15,839,705
40	Business receipts	21,726,773	13,370,657	22,607,080	6,358,680	5,754,055	56,422,034	20,822,438	15,551,262
	Interest on Government obligations (less amortizable bond premium):								
41	Wholly taxable	13,395	1,694	61,464	7,895	1,799	57,584	27,267	17,726
42	Subject to surtax only	110	7	141	85	28	65	44	20
43	Wholly tax-exempt	3,059	318	3,839	523	475	8,172	4,083	3,017
44	Other interest	45,905	14,726	37,490	9,014	16,386	181,116	55,877	42,651
45	Rents	21,372	14,204	14,771	5,837	6,993	394,061	289,323	62,034
46	Royalties	46,133	12,108	12,202	14,088	11,004	33,585	14,541	10,473
47	Net short-term capital gain reduced by net long-term capital loss	844	22	315	34	1,072	3,095	1,715	1,038
48	Net long-term capital gain reduced by net short-term capital loss	49,449	22,845	41,738	7,523	32,163	250,796	142,911	57,353
49	Net gain, sales other than capital assets	1,747	278	699	551	193	26,129	6,578	18,092
50	Dividends, domestic corporations	29,641	9,060	57,216	3,779	7,665	115,696	47,573	46,436
51	Dividends, foreign corporations	43,077	2,112	294,272	24,197	7,393	15,972	2,301	4,462
52	Other receipts	74,013	39,155	67,861	26,647	39,297	377,172	296,789	25,141
53	Total compiled deductions	20,463,437	12,893,906	20,397,252	5,806,874	5,453,808	49,855,007	20,237,874	12,742,901
54	Cost of sales and operations	14,862,244	10,875,589	16,000,275	3,830,299	3,856,568	31,567,835	13,699,770	8,152,634
55	Compensation of officers	208,595	65,627	82,574	80,090	163,857	492,039	334,122	64,265
56	Rent paid on business property	143,537	92,304	40,591	58,494	53,444	905,136	662,264	172,205
57	Repairs	168,684	150,339	264,453	58,613	43,699	259,514	122,095	119,838
58	Bad debts	24,475	5,498	6,615	5,577	13,638	113,422	17,610	54,760
59	Interest paid	111,951	66,446	59,756	40,778	38,095	2,048,968	421,470	412,758
60	Taxes paid	563,704	265,951	882,712	154,668	126,570	3,736,932	1,119,316	934,556
61	Contributions or gifts	17,538	8,214	12,167	8,254	5,021	42,780	13,924	12,518
62	Amortization	17,460	44,609	5,414	4,359	1,837	367,600	124,624	15,408
63	Depreciation	478,793	203,997	700,798	206,467	115,490	4,837,016	1,356,463	1,172,310
64	Depletion	225	237	472	8	6,376	96,928	25,318	287
65	Advertising	306,391	32,665	194,597	150,067	121,995	236,865	89,194	94,948
66	Amounts contributed under pension plans	200,983	137,778	242,072	98,684	40,367	701,486	121,633	329,808
67	Amounts contributed under other employee benefit plans	137,466	68,105	200,806	42,882	25,365	350,718	142,930	128,790
68	Net loss, sales other than capital assets	3,028	1,905	2,885	254	613	11,238	4,004	2,764
69	Other deductions	3,218,363	874,642	1,701,065	1,067,380	840,873	4,086,530	1,983,137	1,075,052
70	Compiled net profit (39 less 53)	1,592,081	593,280	2,801,836	651,979	424,715	8,030,470	1,473,566	3,096,804
71	Net income, total (70 less 43)	1,589,022	592,962	2,797,997	651,456	424,240	8,022,298	1,469,483	3,093,787
	Returns other than Form 1120-S:								
72	Net income (71 less 79)	1,581,987	591,707	2,796,194	646,660	402,436	7,961,597	1,443,760	3,084,742
73	Statutory special deductions, total	61,989	21,906	63,333	16,245	22,628	240,832	118,611	57,975
74	Net operating loss carryforward	36,748	14,418	14,622	13,102	16,001	119,477	78,080	17,792
75	Dividends received deduction	25,177	7,488	48,626	3,143	6,502	97,232	39,598	39,347
76	Income subject to tax	1,520,584	570,119	2,735,631	630,431	380,018	7,721,516	1,325,679	3,026,822
77	Income tax	767,768	287,460	1,408,546	321,037	181,944	3,916,292	624,053	1,554,550
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77)	824,313	305,820	1,393,290	330,942	242,771	4,114,178	849,513	1,542,254
79	Form 1120-S, net income (71 less 72)	7,035	1,255	1,803	4,796	21,804	60,701	25,723	9,045
	Distributions to stockholders:								
80	Cash and assets other than own stock	456,253	142,008	1,014,649	162,706	99,523	3,323,712	507,261	1,041,998
81	Corporation's own stock	78,852	7,017	7,800	36,827	14,082	216,462	28,739	20,018

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

RETURNS WITH NET INCOME

Table 21.—BALANCE SHEETS AND INCOME STATEMENTS, BY MAJOR INDUSTRIAL GROUP—Continued

Item	Major industrial group--Continued								
	Transportation, communication, electric, gas, and sanitary services--Con.		Wholesale and retail trade						
				Wholesale trade				Retail trade	
	Electric and gas companies and systems	Water supply and other sanitary services	Total wholesale and retail trade	Total wholesale trade	Groceries and related products	Electrical goods, hardware, and plumbing and heating equipment and supplies	Other wholesalers	Total retail trade	Food
	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)
1 Number of returns with net income, total	1,190	1,993	224,048	84,255	9,753	9,627	64,875	134,054	9,459
2 Form 1120-S	(1)	86	29,084	9,625	1,271	957	7,397	18,595	1,252
	(Thousand dollars)								
3 Total assets	64,203,469	1,915,919	78,814,657	38,174,293	3,875,571	4,025,765	30,272,957	38,520,957	5,443,290
4 Cash	1,171,139	60,205	7,322,207	3,172,153	361,529	343,546	2,467,078	3,923,755	765,175
5 Notes and accounts receivable	1,979,194	59,012	23,991,276	13,927,052	1,226,183	1,545,219	11,155,650	9,432,331	405,570
6 Less: Reserve for bad debts	31,879	555	652,174	251,694	19,879	43,763	188,052	384,266	3,127
7 Inventories, total	1,259,043	14,494	23,460,168	10,638,004	1,074,908	1,404,333	8,208,763	12,198,848	1,686,047
8 Last-in, first-out	18,698	5	792,346	395,634	27,488	36,416	331,730	386,040	107,281
9 Other than last-in, first-out	141,043	4,313	11,900,912	5,486,934	566,658	763,402	4,156,874	6,122,142	943,121
10 Net stated	1,099,102	10,176	10,766,910	4,805,436	480,762	604,515	3,720,159	5,691,666	635,645
Investments, Government obligations:									
11 States and possessions	14,782	3,071	133,465	91,676	13,201	4,216	74,259	27,909	11,306
12 United States obligations	448,928	12,404	721,755	439,807	45,194	25,413	369,200	263,010	42,527
13 Not stated	1,782	421	63,339	34,801	6,819	853	27,129	25,280	1,441
14 Other current assets, including short-term marketable investments	395,772	14,255	1,434,622	765,336	50,957	97,488	616,891	640,438	85,267
15 Loans to stockholders	1,419	435	161,744	84,928	9,376	4,953	70,599	72,393	5,106
16 Mortgage and real estate loans	36	8,112	186,036	57,304	6,164	5,202	46,018	120,608	14,417
17 Other investments	1,788,480	211,105	7,211,948	4,195,351	444,074	233,505	3,517,772	2,800,621	402,639
18 Depreciable assets	71,056,717	1,804,374	21,138,889	6,946,029	970,349	943,052	5,432,628	13,592,001	2,946,602
19 Less: Accumulated amortization and depreciation	15,010,600	348,799	9,796,787	3,242,293	453,965	248,442	2,539,886	6,270,387	1,291,777
20 Depletable assets	45,421	144	95,537	73,328	1,289	306	71,733	21,199	4,651
21 Less: Accumulated depletion	15,569	110	33,793	25,100	700	136	24,264	8,312	790
22 Land	427,300	33,129	1,583,697	502,148	54,961	98,142	389,045	1,031,147	154,151
23 Intangible assets	3,502	2,228	78,573	39,752	3,706	2,210	33,836	36,164	9,486
24 Less: Accumulated amortization	1,018	329	27,039	14,746	1,128	920	12,698	11,926	2,545
25 Other assets	673,050	38,517	1,741,194	690,377	82,533	50,588	557,256	1,010,144	207,144
26 Total liabilities	64,203,469	1,915,919	78,814,657	38,174,293	3,875,571	4,025,765	30,272,957	38,520,957	5,443,290
27 Accounts payable	1,174,184	43,232	14,430,020	8,670,975	809,777	945,230	6,915,968	5,414,146	1,022,289
28 Deposits and withdrawable shares	48,441	4,950	191,875	148,975	10,688	110,605	27,682	41,433	1,318
29 Bonds, notes, mortgages payable maturing in less than one year	1,173,661	80,766	7,113,149	4,074,199	354,238	324,769	3,395,192	2,899,033	124,334
30 Other current liabilities	2,829,397	81,808	4,466,972	1,906,586	206,372	219,354	1,480,860	2,414,341	404,323
31 Loans from stockholders	5,136	9,693	622,339	316,002	31,770	32,251	251,981	292,580	18,936
32 Bonds, notes, mortgages payable maturing in one year or more	29,775,208	753,133	7,818,694	3,363,548	359,226	261,525	2,742,797	4,228,181	670,504
33 Other liabilities	2,025,736	144,843	2,645,197	980,308	132,165	58,615	789,528	1,535,382	150,687
34 Capital stock, preferred	4,988,196	127,903	1,337,678	633,768	51,415	71,285	511,068	668,689	105,265
35 Capital stock, common	11,972,072	329,925	12,152,302	5,491,177	650,319	618,788	4,222,070	6,310,522	665,650
36 Paid-in or capital surplus	3,288,956	123,501	4,135,486	2,029,701	264,294	111,002	1,654,405	1,988,382	788,136
37 Surplus reserves	690,565	11,899	563,421	259,383	22,364	20,908	215,911	271,151	33,418
38 Earned surplus and undivided profits	6,231,917	224,266	23,337,524	10,299,671	982,743	1,251,433	8,065,495	12,456,417	1,458,430
39 Total compiled receipts	19,900,281	434,051	229,273,523	114,908,226	21,262,022	10,805,979	82,840,225	109,514,496	29,958,733
40 Business receipts	19,658,061	390,273	225,599,088	113,246,792	21,007,873	10,662,662	81,576,257	107,605,409	29,780,486
Interest on Government obligations (less amortizable bond premium):									
41 Wholly taxable	12,498	93	24,203	14,703	817	2,509	11,377	8,920	1,423
42 Subject to surtax only	1	-	266	197	39	-	158	40	13
43 Wholly tax-exempt	931	141	8,342	6,457	434	393	5,630	1,443	133
44 Other interest	79,306	3,282	302,110	125,461	10,873	11,122	103,466	168,457	10,252
45 Rents	40,322	2,382	413,061	137,549	22,687	7,619	107,243	256,118	20,260
46 Royalties	8,563	8	20,590	16,290	1,111	4,121	11,058	3,804	413
47 Net short-term capital gain reduced by net long-term capital loss	268	74	8,338	5,082	1,322	135	3,625	3,083	218
48 Net long-term capital gain reduced by net short-term capital loss	21,111	29,421	267,145	131,675	19,408	6,507	105,760	119,595	16,157
49 Net gain, sales other than capital assets	439	1,020	12,279	6,514	281	62	6,171	5,275	507
50 Dividends, domestic corporations	18,250	3,437	147,486	90,835	5,386	3,246	82,203	52,344	2,312
51 Dividends, foreign corporations	9,209	-	132,769	96,369	10,430	65	85,874	36,184	110
52 Other receipts	51,322	3,920	2,337,846	1,030,302	107,538	741,403	1,253,824	226,449	
53 Total compiled deductions	16,541,955	332,277	223,403,206	112,126,778	20,964,548	10,507,035	80,655,195	106,592,355	29,343,882
54 Cost of sales and operations	9,570,979	144,452	179,458,786	96,429,720	18,879,380	8,702,365	68,847,975	79,426,181	23,818,860
55 Compensation of officers	79,908	13,744	3,677,383	1,759,472	216,603	222,409	1,320,460	1,809,792	151,132
56 Rent paid on business property	67,211	3,456	2,743,137	593,369	76,980	63,641	452,748	2,094,016	395,967
57 Repairs	11,806	5,775	569,549	180,843	31,586	10,407	138,850	371,972	112,168
58 Bad debts	40,912	540	446,729	196,257	21,773	33,577	140,907	236,921	8,898
59 Interest paid	1,183,479	31,270	808,739	392,652	37,547	31,738	323,167	396,209	37,520
60 Taxes paid	1,642,182	40,878	2,568,801	1,055,737	113,159	80,905	861,673	1,430,342	293,166
61 Contributions or gifts	16,017	321	76,965	33,552	3,334	3,053	27,195	41,776	7,734
62 Amortization	227,359	209	23,760	9,295	1,032	389	7,834	13,717	2,982
63 Depreciation	2,263,102	45,141	1,751,839	987,211	92,198	47,614	447,399	1,111,306	275,878
64 Depletion	71,285	38	23,391	20,219	166	968	19,085	2,509	371
65 Advertising	51,755	968	2,284,724	671,122	76,337	100,424	494,361	1,559,281	326,923
66 Amounts contributed under pension plans	245,891	4,154	401,005	167,845	18,890	21,171	127,784	225,352	68,659
67 Amounts contributed under other employee benefit plans	77,338	1,660	243,954	90,528	13,875	9,579	67,074	147,597	63,563
68 Net loss, sales other than capital assets	4,440	30	11,044	4,984	452	397	4,135	5,343	1,762
69 Other deductions	988,700	39,641	28,313,400	7,933,982	1,381,036	1,178,398	7,374,548	17,718,441	3,778,299
70 Compiled net profit (39 less 53)	3,358,326	101,774	5,870,317	2,781,448	297,474	298,944	2,185,030	2,922,141	614,851
71 Net income, total (70 less 42)	3,357,395	101,633	5,861,975	2,774,991	297,040	298,551	2,179,400	2,920,698	614,718
Returns other than Form 1120-S:									
72 Net income (71 less 77)	3,356,258	76,837	5,547,318	2,648,210	276,786	285,502	2,085,922	2,746,600	601,905
73 Statutory special deductions, total	59,664	4,582	376,038	199,794	17,879	12,324	169,591	165,384	11,290
74 Net operating loss carryforward	22,205	1,400	231,595	102,605	12,332	9,516	80,757	121,781	9,419
75 Dividends received deduction	15,371	2,916	122,741	75,926	4,391	2,553	68,982	43,264	1,871
76 Income subject to tax	3,296,583	72,432	5,173,764	2,449,049	258,963	273,142	1,917,744	2,582,102	590,593
77 Income tax	1,704,608	33,081	2,271,775	1,075,029	110,830	119,408	844,731	1,136,845	257,957
78 Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77)	1,653,718	68,693	3,598,542	1,706,419	186,534	179,536	1,340,299	1,785,296	326,894
79 Form 1120-S, net income (71 less 72)	(1)	24,796	314,657	126,781	20,254	13,049	93,478	174,098	12,813
Distributions to stockholders:									
80 Cash and assets other than own stock	1,727,971	46,482	1,189,441	445,446	57,945	33,936	353,565	713,362	143,945
81 Corporation's own stock	165,220	2,485	181,084	80,248	14,046	12,113	54,089	96,644	42,505

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

RETURNS WITH NET INCOME

Table 21.—BALANCE SHEETS AND INCOME STATEMENTS, BY MAJOR INDUSTRIAL GROUP—Continued

	Item	Major industrial group--Continued							
		Wholesale and retail trade--Continued							
		Retail trade--Continued							
		General merchandise	Apparel and accessories	Furniture, home furnishings, and equipment	Automotive dealers and gasoline service stations	Eating and drinking places	Building materials, hardware, and farm equipment	Other retail stores	Wholesale and retail trade not allocable
		(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)
1	Number of returns with net income, total	9,311	17,180	12,812	21,746	16,160	15,376	32,010	6,639
2	Form 1120-S	968	2,305	1,913	2,901	2,040	2,327	4,889	864
		(Thousand dollars)							
3	Total assets	12,679,193	3,110,970	2,361,698	5,615,999	1,572,686	3,291,163	4,445,958	2,119,407
4	Cash	1,217,579	343,357	177,293	480,315	226,395	248,676	464,965	226,299
5	Notes and accounts receivable	3,588,876	754,854	1,070,735	1,282,129	173,555	1,043,485	1,113,127	631,893
6	Less: Reserve for bad debts	247,684	18,796	30,107	30,527	700	26,677	26,648	16,214
7	Inventories, total	3,543,843	1,186,544	680,899	2,347,982	113,236	1,158,253	1,483,044	572,316
8	Last-in, first-out	128,293	40,640	11,531	51,397	1,766	23,609	21,523	10,672
9	Other than last-in, first-out	1,391,937	639,935	345,143	1,346,895	66,636	577,134	811,341	291,836
10	Net stated	2,023,613	505,969	324,225	949,690	44,834	557,510	650,180	269,808
	Investments, Government obligations:								
11	States and possessions	7,328	4,138	220	837	1,567	1,138	1,375	13,880
12	United States obligations	111,082	37,649	10,265	16,860	4,474	17,985	22,168	18,938
13	Not stated	5,124	3,338	5,497	2,655	1,871	1,441	3,913	3,258
14	Other current assets, including short-term marketable investments.	227,115	45,121	25,303	100,008	44,157	31,802	81,665	28,846
15	Loans to stockholders	5,984	10,886	5,728	15,044	10,497	8,728	10,420	4,423
16	Mortgage and real estate loans	22,008	5,036	4,536	6,627	5,000	48,486	14,498	8,044
17	Other investments	1,173,093	270,684	118,007	241,396	130,147	191,708	272,947	215,976
18	Depreciable assets	4,435,443	797,800	392,493	1,407,307	1,274,395	812,899	1,524,062	601,859
19	Less: Accumulated amortization and depreciation	1,938,727	436,923	191,880	659,057	591,556	401,179	759,288	284,107
20	Depletable assets	2,087	547	257	3,995	982	5,268	3,412	1,010
21	Less: Accumulated depletion	1,539	205	121	1,576	655	2,291	1,135	381
22	Land	344,240	30,269	36,080	230,052	67,172	94,843	74,340	50,402
23	Intangible assets	1,992	2,446	1,440	3,818	8,265	1,796	6,921	2,657
24	Less: Accumulated amortization	574	1,378	517	1,529	2,252	710	2,421	367
25	Other assets	181,923	75,603	55,570	169,663	106,136	55,512	158,593	40,673
26	Total liabilities	12,679,193	3,110,970	2,361,698	5,615,999	1,572,686	3,291,163	4,445,958	2,119,407
27	Accounts payable	1,361,390	588,976	376,559	576,950	214,780	463,976	809,226	344,899
28	Deposits and withdrawable shares	671	2,654	4,542	17,065	768	5,319	9,096	1,467
29	Bonds, notes, mortgages payable maturing in less than one year	382,942	188,635	229,039	1,278,030	102,025	314,387	280,341	139,214
30	Other current liabilities	843,662	188,506	111,059	314,016	126,001	139,583	287,191	146,045
31	Loans from stockholders	30,822	23,976	28,844	56,999	32,080	39,814	61,109	13,757
32	Bonds, notes, mortgages payable maturing in one year or more	1,613,779	235,905	192,777	527,521	234,176	330,381	423,138	226,965
33	Other liabilities	720,160	67,202	184,452	138,062	46,158	64,360	164,301	129,507
34	Capital stock, preferred	266,037	69,736	29,006	68,971	17,475	41,165	71,034	35,221
35	Capital stock, common	1,726,289	539,808	478,401	945,972	310,493	742,285	901,624	350,603
36	Paid-in or capital surplus	577,781	156,141	53,603	97,178	68,070	89,352	158,121	117,403
37	Surplus reserves	93,380	15,066	39,283	32,672	3,327	16,853	37,152	32,887
38	Earned surplus and undivided profits	5,062,280	1,034,365	634,133	1,562,563	417,333	1,043,688	1,243,625	581,436
39	Total compiled receipts	24,152,421	6,907,205	4,270,052	22,906,912	4,156,489	6,251,406	10,911,278	4,850,801
40	Business receipts	23,592,852	6,732,357	4,077,102	22,553,317	4,077,429	6,123,396	10,668,470	4,746,887
	Interest on Government obligations (less amortizable bond premium):								
41	Wholly taxable	3,473	750	1,414	725	200	442	493	580
42	Subject to surtax only	1	1	-	-	-	22	3	29
43	Wholly tax-exempt	258	650	36	122	31	52	161	442
44	Other interest	59,363	6,975	12,856	29,284	1,837	15,987	31,903	8,192
45	Rents	107,342	30,888	8,894	32,230	11,773	14,420	30,311	19,394
46	Royalties	754	1	12	344	620	752	908	496
47	Net short-term capital gain reduced by net long-term capital loss.	665	215	120	396	308	160	1,001	173
48	Net long-term capital gain reduced by net short-term capital loss.	35,134	8,153	3,053	17,370	10,851	11,748	17,129	15,815
49	Net gain, sales other than capital assets	130	77	611	656	797	1,615	882	490
50	Dividends, domestic corporations	24,837	10,076	1,064	1,882	4,024	2,894	5,255	4,307
51	Dividends, foreign corporations	35,398	20	22	7	90	11	526	216
52	Other receipts	292,214	117,042	164,868	270,579	48,529	79,907	154,236	53,720
53	Total compiled deductions	23,292,302	6,676,894	4,138,779	22,564,058	3,988,705	6,060,278	10,527,457	4,684,073
54	Cost of sales and operations	15,191,532	4,384,214	2,691,117	19,217,714	2,060,994	4,662,368	7,399,382	3,602,885
55	Compensation of officers	152,356	178,789	175,610	366,253	165,038	212,030	408,584	103,119
56	Rent paid on business property	568,080	333,080	109,757	190,219	186,411	60,321	250,181	55,752
57	Repairs	87,012	18,670	12,222	40,898	43,820	19,391	37,791	16,734
58	Bad debts	88,864	15,715	27,371	33,843	2,128	27,702	32,400	13,551
59	Interest paid	105,831	22,760	24,012	101,670	16,787	35,116	52,513	19,818
60	Taxes paid	426,319	101,453	60,342	186,095	115,869	85,450	162,248	82,122
61	Contributions or gifts	16,204	3,509	1,730	4,141	1,387	2,335	4,736	1,607
62	Amortization	1,226	1,531	793	2,894	1,570	406	2,315	788
63	Depreciation	313,590	64,431	34,351	117,798	109,222	63,884	132,452	53,022
64	Depletion	268	7	209	257	44	802	651	563
65	Advertising	570,515	150,843	117,012	179,761	37,669	47,535	129,023	54,321
66	Amounts contributed under pension plans	104,868	9,898	4,007	9,617	6,839	7,180	14,784	7,303
67	Amounts contributed under other employee benefit plans	15,189	7,748	3,913	24,452	13,268	6,485	13,079	5,729
68	Net loss, sales other than capital assets	704	510	149	473	654	369	722	717
69	Other deductions	5,649,744	1,383,736	876,184	2,087,973	1,227,005	828,904	1,886,596	660,977
70	Compiled net profit (39 less 53)	860,119	230,311	131,273	342,854	167,784	191,128	383,821	166,728
71	Net income, total (70 less 43)	859,861	229,661	131,237	342,732	167,753	191,076	383,660	166,286
	Returns other than Form 1120-S:								
72	Net income (71 less 79)	848,087	213,908	117,006	309,374	151,420	165,436	339,464	152,508
73	Statutory special deductions, total	34,862	17,729	12,708	31,553	20,232	10,181	26,829	10,860
74	Net operating loss carryforward	13,809	9,260	11,868	30,090	16,865	7,878	22,592	7,209
75	Dividends received deduction	20,797	8,469	840	1,463	3,367	2,303	4,054	3,651
76	Income subject to tax	813,772	196,466	104,318	277,710	131,227	155,406	312,610	141,813
77	Income tax	396,214	76,578	38,635	108,170	50,522	56,659	122,110	59,901
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77).	463,905	153,733	92,638	234,684	117,262	134,469	261,711	106,827
79	Form 1120-S, net income (71 less 72)	11,774	15,753	14,231	33,358	16,333	25,640	44,196	13,778
	Distributions to stockholders:								
80	Cash and assets other than own stock	373,003	36,105	15,173	32,883	33,557	28,101	50,795	30,433
81	Corporation's own stock	11,953	5,571	5,659	9,595	6,698	3,529	11,134	4,192

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

RETURNS WITH NET INCOME

Table 21.—BALANCE SHEETS AND INCOME STATEMENTS, BY MAJOR INDUSTRIAL GROUP—Continued

	Item	Major industrial group--Continued								
		Finance, insurance, and real estate								
		Total finance, insurance, and real estate	Banking	Credit agencies other than banks	Holding and other investment companies	Security and commodity brokers, dealers, exchanges, and services	Insurance carriers	Insurance agents, brokers, and service	Real estate, except lessors of real property other than buildings	Lessors of real property, except buildings
		(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
1	Number of returns with net income, total	211,986	13,772	28,617	8,432	2,275	2,691	13,829	138,170	4,200
2	Form 1120-S	7,888	(1)	657	91	138	(1)	2,274	4,559	65
		(Thousand dollars)								
3	Total assets	584,604,585	309,912,718	48,474,467	26,354,784	5,234,616	156,809,120	2,047,930	33,659,016	2,111,934
4	Cash	63,369,316	54,636,332	2,416,144	602,684	303,384	3,076,446	372,029	1,867,414	94,883
5	Notes and accounts receivable	156,750,592	120,261,747	29,110,346	635,435	1,575,599	805,128	808,173	3,457,132	97,032
6	Less: Reserve for bad debts	2,790,979	2,079,189	629,603	7,468	4,629	9,778	7,935	51,697	680
7	Inventories, total	110,643	-	33,118	6,486	-	11,827	955	49,330	8,927
8	Last-in, first-out	2,269	-	54	-	-	-	137	1,452	626
9	Other than last-in, first-out	55,786	-	21,390	2,149	-	5,490	136	21,966	4,655
10	Not stated	52,588	-	11,674	4,337	-	6,337	682	25,912	3,646
	Investments, Government obligations:									
11	States and possessions	31,345,087	18,763,985	124,812	247,821	56,751	12,002,416	15,169	119,018	15,115
12	United States obligations	84,337,778	69,890,354	956,439	1,022,039	963,923	11,101,415	35,920	295,985	66,703
13	Not stated	877,682	610,292	97,905	58,144	12,669	39,566	5,363	52,956	787
14	Other current assets, including short-term marketable investments.	2,017,642	446,961	275,417	467,535	218,939	55,138	34,271	503,196	16,185
15	Loans to stockholders	221,638	25,801	46,951	23,557	3,094	770	8,858	112,737	870
16	Mortgage and real estate loans	83,600,426	30,194,132	8,661,363	240,345	10,235	43,554,726	17,306	904,220	18,099
17	Other investments	120,423,495	10,476,173	6,145,753	22,276,524	1,821,708	74,780,696	447,110	4,272,902	203,629
18	Depreciable assets	30,479,081	3,924,528	658,760	307,225	93,265	1,759,575	196,627	22,215,888	1,323,213
19	Less: Accumulated amortization and depreciation	8,520,643	640,434	183,750	87,335	46,205	56,951	81,334	7,202,347	222,287
20	Depletable assets	837,835	4,079	57,680	383,537	425	2,118	351	63,950	325,695
21	Less: Accumulated depletion	254,178	638	14,351	85,974	353	-	110	20,144	132,608
22	Land	6,862,114	245,642	201,197	81,866	29,997	25,925	28,251	6,009,237	239,999
23	Intangible assets	121,920	993	24,183	32,422	926	2,021	5,769	50,413	5,193
24	Less: Accumulated amortization	57,044	468	6,832	29,332	343	440	1,461	14,753	3,415
25	Other assets	14,872,180	3,152,428	498,935	179,273	190,231	9,658,522	162,618	975,579	54,594
26	Total liabilities	584,604,585	309,912,718	48,474,467	26,354,784	5,234,616	156,809,120	2,047,930	33,659,016	2,111,934
27	Accounts payable	10,191,662	2,512,353	2,405,289	272,622	2,188,158	433,376	786,083	1,565,134	28,647
28	Deposits and withdrawable shares	282,200,790	273,145,533	8,956,288	11,346	15,157	6,826	1,615	63,440	585
29	Bonds, notes, mortgages payable maturing in less than one year	16,601,270	923,749	11,098,759	246,696	994,478	50,799	91,778	3,145,792	49,219
30	Other current liabilities	3,643,021	985,426	821,246	255,749	340,835	178,674	97,716	920,287	43,088
31	Loans from stockholders	1,287,094	12,659	634,302	9,046	4,214	111	6,822	615,473	4,467
32	Bonds, notes, mortgages payable maturing in one year or more	31,123,774	446,706	13,686,068	1,165,133	579,086	420,368	115,654	13,981,523	729,236
33	Other liabilities	144,646,891	5,455,171	2,632,615	1,695,759	358,570	132,927,120	76,532	1,434,855	66,269
34	Capital stock, preferred	1,696,884	27,704	608,925	405,287	37,221	106,528	10,472	416,063	84,684
35	Capital stock, common	20,449,337	6,253,955	2,631,220	4,033,975	185,646	1,989,654	245,283	4,475,180	634,424
36	Paid-in or capital surplus	25,788,456	8,535,136	1,251,541	13,657,226	104,139	562,416	93,801	1,413,887	170,310
37	Surplus reserves	8,651,845	2,141,986	730,383	1,481,283	10,138	3,946,754	54,125	256,395	30,781
38	Earned surplus and undivided profits	38,323,561	9,472,340	3,017,831	3,120,662	416,974	16,186,494	468,049	5,370,987	270,224
39	Total compiled receipts	65,205,264	13,315,066	4,870,282	2,503,809	1,004,818	34,769,232	1,510,834	6,958,338	272,885
40	Business receipts	38,242,347	1,829,825	2,041,783	157,152	330,116	28,008,193	1,412,565	4,431,176	31,537
	Interest on Government obligations (less amortizable bond premium):									
41	Wholly taxable	2,365,118	1,949,360	36,639	35,145	14,106	317,304	1,199	9,556	1,809
42	Subject to surtax only	40,026	37,298	301	1,130	14	1,116	32	128	7
43	Wholly tax-exempt	1,016,722	559,204	6,963	16,574	5,360	388,990	605	38,381	645
44	Other interest	15,391,361	8,042,673	2,372,489	138,252	46,911	4,619,145	7,703	160,448	3,740
45	Rents	1,652,442	177,478	33,143	19,329	2,928	408,997	8,787	920,346	81,434
46	Royalties	212,167	3,054	641	89,167	258	11,618	66	5,673	101,690
47	Net short-term capital gain reduced by net long-term capital loss.	42,191	10,111	4,778	12,077	3,431	4,511	319	6,849	115
48	Net long-term capital gain reduced by net short-term capital loss.	2,143,566	514,682	113,479	952,520	29,757	167,847	30,863	298,322	36,096
49	Net gain, sales other than capital assets	1,350,446	10,665	12,556	1,201	518,675	9,501	10,506	786,907	435
50	Dividends, domestic corporations	1,653,482	68,487	75,545	947,485	10,806	458,595	12,781	76,040	3,743
51	Dividends, foreign corporations	82,359	2,264	10,203	63,533	1,076	3,182	1,376	584	141
52	Other receipts	1,013,037	109,965	161,762	70,244	41,380	370,233	24,032	223,928	11,493
53	Total compiled deductions	54,277,395	9,808,138	3,851,586	491,078	778,220	32,423,315	1,326,815	5,439,444	158,799
54	Cost of sales and operations	16,852,019	11,020	137,830	36,321	3,285	16,294,967	242,111	119,588	6,897
55	Compensation of officers	2,096,404	950,111	188,507	31,435	124,438	139,616	242,703	412,809	6,785
56	Rent paid on business property	760,950	192,008	78,365	7,825	24,465	198,266	42,211	213,074	4,736
57	Repairs	265,534	62,449	8,560	1,554	1,402	2,271	2,487	184,926	1,885
58	Bad debts	891,730	511,310	345,155	3,193	920	11,154	7,815	11,607	576
59	Interest paid	5,696,098	3,187,713	1,524,333	37,669	60,074	51,838	8,673	805,361	20,437
60	Taxes paid	2,171,054	444,135	105,440	27,738	29,128	706,283	27,909	803,325	27,096
61	Contributions or gifts	81,681	44,355	4,829	3,751	2,040	12,346	2,283	11,335	742
62	Amortization	17,048	1,735	3,659	513	359	188	656	8,881	1,057
63	Depreciation	1,539,909	295,035	56,627	21,823	7,892	186,225	24,987	925,516	21,804
64	Depletion	89,630	995	239	47,501	98	7,806	152	2,569	30,270
65	Advertising	453,040	187,276	66,711	3,356	14,485	76,416	16,463	88,017	316
66	Amounts contributed under pension plans	427,074	235,983	27,583	3,365	22,448	108,178	15,259	13,904	354
67	Amounts contributed under other employee benefit plans	223,454	53,374	7,964	707	3,481	142,498	6,055	9,227	148
68	Net loss, sales other than capital assets	108,410	94,641	1,298	6,037	1,177	1,107	120	3,764	266
69	Other deductions	22,603,360	3,535,998	1,294,486	258,290	482,528	14,484,156	686,931	1,825,541	35,430
70	Compiled net profit (39 less 53)	10,927,869	3,506,928	1,018,696	2,012,731	226,598	2,345,917	184,019	1,518,894	114,086
71	Net income, total (70 less 43)	9,911,147	2,947,724	1,011,733	1,996,157	221,238	1,956,927	183,414	1,480,513	113,441
	Returns other than Form 1120-S:									
72	Net income (71 less 79)	9,807,710	2,947,367	985,530	1,993,983	220,267	1,955,270	156,996	1,438,487	109,810
73	Statutory special deductions, total	1,226,966	92,616	105,876	400,814	14,117	399,397	16,343	190,778	7,025
74	Net operating loss carryforward	348,207	35,292	41,918	11,308	5,189	116,760	5,841	127,997	3,902
75	Dividends received deduction	878,479	57,323	63,897	389,333	8,891	282,627	10,503	62,782	3,123
76	Income subject to tax	8,874,657	2,860,041	881,034	278,639	206,784	3,146,874	140,919	1,256,323	104,043
77	Income tax	3,137,618	1,293,210	392,905	100,350	95,501	746,106	49,897	419,194	40,455
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77)	7,790,251	2,213,718	625,791	1,912,381	131,097	1,599,811	134,122	1,099,700	73,631
79	Form 1120-S, net income (71 less 72)	103,437	(1)	26,203	2,174	971	(1)	26,418	42,026	3,631
	Distributions to stockholders:									
80	Cash and assets other than own stock	3,370,875	878,509	304,834	1,479,743	27,900	374,820	36,378	220,736	47,955
81	Corporation's own stock	462,579	163,549	17,767	162,950	5,306	69,288	2,932	35,324	5,463

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

RETURNS WITH NET INCOME

Table 21.—BALANCE SHEETS AND INCOME STATEMENTS, BY MAJOR INDUSTRIAL GROUP—Continued

	Item	Major industrial group—Continued								
		Services								Nature of business not allocable
		Total services	Hotels, rooming houses, camps, and other lodging places	Personal services	Business services	Automobile repair, services, and garages, and other repair services	Motion pictures	Amusement and recreation services, except motion pictures	Other services	
		(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)
1	Number of returns with net income, total	72,985	5,727	13,176	22,658	11,617	3,807	6,171	9,829	1,101
2	Form 1120-S	8,582	675	2,074	2,125	1,588	244	774	1,102	90
		(Thousand dollars)								
3	Total assets	15,517,290	2,472,044	1,506,987	5,114,809	1,794,056	2,066,208	1,347,239	1,215,947	76,574
4	Cash	1,672,490	164,799	170,844	619,062	146,275	210,024	174,496	186,990	5,686
5	Notes and accounts receivable	3,077,691	229,196	270,718	1,508,204	276,375	400,098	83,395	309,705	22,134
6	Less: Reserve for bad debts	33,689	2,802	4,093	15,857	3,945	1,916	883	4,193	94
7	Inventories, total	869,880	34,097	90,874	163,680	105,671	392,921	18,325	64,312	4,898
8	Last-in, first-out	19,628	479	2,411	958	3,385	11,706	229	460	-
9	Other than last-in, first-out	234,517	11,386	45,210	62,241	57,001	11,010	8,761	38,908	2,920
10	Not stated	615,735	22,232	43,253	100,481	45,285	370,205	9,335	24,944	1,978
	Investments, Government obligations:									
11	States and possessions	66,541	6,495	2,418	42,910	590	2,671	5,127	6,330	-
12	United States obligations	198,502	9,668	9,823	81,680	9,284	31,543	31,872	24,632	596
13	Not stated	62,904	4,139	4,745	26,710	1,283	12,666	4,211	9,150	79
14	Other current assets, including short-term marketable investments.	318,972	38,889	31,284	120,342	33,197	41,017	27,947	26,296	4,439
15	Loans to stockholders	45,100	7,377	9,590	9,354	2,498	5,115	4,805	6,361	2,380
16	Mortgage and real estate loans	91,934	30,520	4,973	7,899	13,915	12,142	9,252	13,233	9
17	Other investments	2,014,846	310,065	124,078	986,518	69,158	346,226	78,310	100,491	11,390
18	Depreciable assets	10,154,494	2,154,354	1,205,070	2,397,185	1,635,395	993,128	1,191,912	577,450	12,948
19	Less: Accumulated amortization and depreciation	4,552,069	873,903	593,410	1,147,357	632,729	619,614	457,935	227,121	4,374
20	Depletable assets	23,138	1,334	5,534	4,511	1,021	7,486	3,012	240	83
21	Less: Accumulated depletion	5,385	72	1,530	615	378	1,677	1,077	36	-
22	Land	780,842	284,575	67,790	70,781	81,012	127,152	104,622	44,910	4,598
23	Intangible assets	137,965	7,271	6,491	16,809	4,657	85,421	12,687	4,539	37
24	Less: Accumulated amortization	79,241	668	2,006	3,042	887	65,135	6,441	1,062	2
25	Other assets	672,375	66,710	103,794	225,945	51,664	86,940	63,602	73,720	11,767
26	Total liabilities	15,517,290	2,472,044	1,506,987	5,114,809	1,794,056	2,066,208	1,347,239	1,215,947	76,574
27	Accounts payable	1,731,068	119,431	130,903	824,595	170,692	278,669	77,179	129,599	7,388
28	Deposits and withdrawable shares	21,617	2,597	1,936	7,017	4,262	314	2,179	3,312	-
29	Bonds, notes, mortgages payable maturing in less than one year	1,331,723	149,153	104,822	435,767	304,288	136,414	117,125	84,154	12,714
30	Other current liabilities	931,114	104,822	91,022	352,110	90,994	103,472	89,655	99,039	3,745
31	Loans from stockholders	308,411	30,343	27,093	157,849	39,438	17,331	21,245	15,112	1,375
32	Bonds, notes, mortgages payable maturing in one year or more	3,426,837	936,433	237,366	868,941	537,411	349,141	337,784	159,761	11,638
33	Other liabilities	648,783	75,933	43,265	228,322	48,146	133,569	42,957	76,591	4,411
34	Capital stock, preferred	198,836	36,679	29,989	57,187	7,377	20,323	25,844	21,437	695
35	Capital stock, common	2,114,113	353,272	313,636	599,641	187,785	218,065	251,986	189,528	23,586
36	Paid-in or capital surplus	947,535	236,568	41,279	293,951	54,459	187,650	72,524	61,104	3,404
37	Surplus reserves	190,718	12,346	11,917	113,988	5,467	22,579	8,597	15,824	2,806
38	Earned surplus and undivided profits	3,666,535	414,467	473,759	1,175,241	343,737	598,681	300,164	360,486	4,812
39	Total compiled receipts	19,701,290	1,738,366	2,606,271	7,386,325	2,101,567	1,990,786	1,561,259	2,316,716	49,132
40	Business receipts	18,677,167	1,519,166	2,569,155	7,076,516	2,012,095	1,796,418	1,458,706	2,245,109	45,517
	Interest on Government obligations (less amortizable bond premium):									
41	Wholly taxable	7,466	849	333	2,468	142	1,964	850	860	-
42	Subject to surtax only	181	-	2	175	-	-	3	1	1
43	Wholly tax-exempt	2,892	240	114	1,126	19	693	347	353	-
44	Other interest	50,230	13,931	2,351	15,265	4,104	6,379	2,975	5,225	89
45	Rents	295,622	113,433	7,178	84,354	31,929	28,874	19,562	10,292	294
46	Royalties	62,204	356	498	35,654	2	17,162	2,308	6,224	2
47	Net short-term capital gain reduced by net long-term capital loss.	2,246	80	62	1,328	435	183	96	62	26
48	Net long-term capital gain reduced by net short-term capital loss.	190,745	39,766	9,387	28,905	28,377	62,685	13,653	7,972	998
49	Net gain, sales other than capital assets	5,383	552	256	1,421	2,639	285	991	239	41
50	Dividends, domestic corporations	35,107	5,026	2,232	18,703	832	5,382	1,028	1,904	139
51	Dividends, foreign corporations	52,638	425	16	34,737	1	17,249	84	126	-
52	Other receipts	318,409	44,542	14,687	85,673	20,992	53,512	60,654	38,349	2,025
53	Total compiled deductions	18,227,156	1,612,162	2,463,859	6,848,355	1,969,752	1,777,359	1,397,729	2,157,940	42,198
54	Cost of sales and operations	9,758,893	679,162	1,277,070	4,027,935	992,041	1,133,506	603,766	1,045,413	18,198
55	Compensation of officers	1,021,362	41,219	180,817	406,712	104,989	46,342	60,073	181,210	3,967
56	Rent paid on business property	609,638	89,991	80,255	132,289	108,118	52,759	82,153	64,073	730
57	Repairs	175,782	48,336	30,373	32,139	18,129	12,814	21,066	12,925	104
58	Bad debts	47,735	4,091	8,779	15,519	6,696	3,051	2,410	7,189	79
59	Interest paid	235,778	55,842	17,519	62,405	44,812	19,706	23,588	11,906	636
60	Taxes paid	523,307	90,587	75,840	125,027	60,781	41,384	72,856	56,832	1,176
61	Contributions or gifts	13,336	1,281	2,102	4,244	714	1,298	2,426	1,271	13
62	Amortization	38,717	414	1,739	2,594	534	31,349	1,416	671	13
63	Depreciation	1,036,152	131,376	111,166	296,373	280,689	73,819	96,981	45,748	1,584
64	Depletion	1,639	84	524	157	105	305	86	378	-
65	Advertising	311,547	35,277	35,303	81,279	16,279	71,978	39,173	32,258	255
66	Amounts contributed under pension plans	106,179	2,240	8,020	59,045	2,891	4,286	6,743	22,954	226
67	Amounts contributed under other employee benefit plans	56,812	5,907	11,192	19,534	5,262	4,121	2,919	7,877	86
68	Net loss, sales other than capital assets	5,271	224	803	1,471	1,001	1,161	380	231	31
69	Other deductions	4,285,008	426,131	622,357	1,581,632	326,711	279,480	381,693	667,004	15,100
70	Compiled net profit (39 less 53)	1,474,134	126,204	142,412	537,970	131,815	213,427	163,530	158,776	6,934
71	Net income, total (70 less 43)	1,471,242	125,964	142,298	536,844	131,796	212,734	163,183	158,423	6,934
	Returns other than Form 1120-S:									
72	Net income (71 less 79)	1,374,672	113,315	118,970	519,049	114,283	209,638	156,126	143,291	6,120
73	Statutory special deductions, total	125,065	18,701	10,499	38,985	10,738	16,435	17,127	12,580	1,732
74	Net operating loss carryforward	94,234	15,332	8,782	21,136	10,077	11,620	16,262	11,025	1,634
75	Dividends received deduction	28,205	3,369	1,717	15,820	661	4,238	865	1,535	98
76	Income subject to tax	1,254,140	95,078	108,499	480,405	103,588	196,990	138,945	130,635	4,454
77	Income tax	524,802	36,315	42,017	212,612	37,390	80,404	63,514	52,550	1,311
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77).	949,332	89,889	100,395	325,358	94,425	133,023	100,016	106,226	5,623
79	Form 1120-S, net income (71 less 72)	96,570	12,649	23,328	17,795	17,513	3,096	7,057	15,132	814
	Distributions to stockholders:									
80	Cash and assets other than own stock	217,740	18,234	25,714	76,418	20,723	28,684	25,153	22,814	565
81	Corporation's own stock	61,641	2,215	9,879	23,675	2,205	3,459	16,991	3,217	-

[1]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

RETURNS WITH NET INCOME

Table 22.--BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS

	Item	Total returns with net income	Sizes of total assets: Zero assets	$1 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Number of returns with net income, total	715,589	12,429	120,147	100,603	131,645	171,639	83,021	43,710
2	Form 1120-S	67,817	958	14,622	12,898	16,020	16,217	5,053	1,593
		(Thousand dollars)							
3	Total assets	1,086,797,445	-	1,500,221	3,663,520	9,514,786	27,472,199	29,005,247	30,290,477
4	Cash	92,757,094	-	301,128	539,184	1,207,517	3,021,233	2,722,573	2,792,999
5	Notes and accounts receivable	239,724,846	-	336,749	851,081	2,299,628	6,962,811	8,163,979	8,688,685
6	Less: Reserve for bad debts	4,524,425	-	4,857	23,338	35,724	119,817	171,996	169,113
7	Inventories, total	81,103,444	-	173,896	551,445	1,569,898	4,586,907	4,872,815	5,064,903
8	Last-in, first-out	7,802,702	-	5,601	12,759	37,508	95,389	92,300	97,808
9	Other than last-in, first-out	35,289,255	-	91,937	284,044	836,588	2,404,737	2,662,532	2,966,312
10	Not stated	38,011,487	-	76,358	254,642	695,802	2,086,781	2,117,983	2,000,783
	Investments, Government obligations:								
11	States and possessions	32,875,748	-	865	1,161	6,344	29,631	60,263	116,719
12	United States obligations	99,666,136	-	4,985	11,760	37,939	167,720	250,422	559,824
13	Not stated	1,766,702	-	2,367	7,663	16,812	44,332	39,314	72,592
14	Other current assets, including short-term marketable investments	11,360,250	-	30,890	69,878	169,470	478,262	497,119	506,120
15	Loans to stockholders	654,739	-	19,321	35,453	70,575	108,373	96,317	65,537
16	Mortgage and real estate loans	84,182,160	-	12,989	35,418	90,527	277,740	355,619	338,276
17	Other investments	169,683,114	-	61,081	168,955	517,438	1,719,687	2,166,843	2,511,285
18	Depreciable assets	378,096,911	-	849,770	1,841,161	4,712,168	13,143,979	12,765,660	12,990,576
19	Less: Accumulated amortization and depreciation	146,921,850	-	459,098	866,344	2,206,033	5,805,616	5,648,466	5,945,899
20	Depletable assets	10,282,695	-	13,383	16,565	26,552	92,685	134,902	178,935
21	Less: Accumulated depletion	4,576,071	-	8,519	5,607	14,955	40,811	63,939	67,559
22	Land	14,605,841	-	60,114	213,925	641,930	1,916,327	1,850,484	1,619,101
23	Intangible assets	2,462,472	-	34,283	9,684	19,689	49,855	48,755	51,312
24	Less: Accumulated amortization	1,557,133	-	29,740	2,573	5,767	20,502	16,725	17,945
25	Other assets	25,154,772	-	100,614	208,049	390,778	859,403	881,328	934,129
26	Total liabilities	1,086,797,445	-	1,500,221	3,663,520	9,514,786	27,472,199	29,005,247	30,290,477
27	Accounts payable	57,023,903	-	278,751	582,668	1,427,042	3,943,968	4,209,160	4,342,819
28	Deposits and withdrawable shares	282,571,369	-	4,217	5,385	16,785	66,892	153,226	551,042
29	Bonds, notes, mortgages payable maturing in less than one year	36,797,523	-	150,600	322,638	804,153	2,509,729	3,016,660	3,086,155
30	Other current liabilities	34,737,951	-	118,152	233,426	539,795	1,498,088	1,547,120	1,710,661
31	Loans from stockholders	3,105,817	-	74,853	124,522	235,757	500,243	406,495	296,766
32	Bonds, notes, mortgages payable maturing in one year or more	123,826,691	-	167,310	521,687	1,352,344	4,298,050	4,730,386	4,853,021
33	Other liabilities	159,509,641	-	64,434	128,966	324,638	900,315	1,056,296	1,316,405
34	Capital stock, preferred	15,163,569	-	14,459	20,990	60,251	254,832	361,048	507,755
35	Capital stock, common	108,361,924	-	608,233	1,051,092	2,352,312	5,609,867	5,044,649	4,554,257
36	Paid-in or capital surplus	65,065,679	-	52,686	111,390	271,014	661,633	892,362	970,939
37	Surplus reserves	14,532,648	-	5,872	18,860	46,174	159,291	187,883	210,075
38	Earned surplus and undivided profits	186,100,730	-	139,346	541,896	2,084,521	7,069,291	7,399,972	7,890,582
39	Total compiled receipts	750,598,885	5,068,493	5,394,293	9,126,089	21,361,156	55,983,815	54,829,147	55,120,705
40	Business receipts	709,250,561	4,689,919	5,211,470	8,865,012	20,820,956	54,499,089	53,151,125	53,560,457
	Interest on Government obligations (less amortizable bond premium):								
41	Wholly taxable	2,763,417	26,097	529	408	1,407	5,208	9,608	17,810
42	Subject to surtax only	41,611	33	1	10	62	111	428	1,089
43	Wholly tax-exempt	1,077,649	3,974	15	331	561	1,467	2,419	4,797
44	Other interest	16,582,000	163,060	8,147	11,763	31,396	141,910	286,779	255,304
45	Rents	3,539,912	16,815	24,627	47,430	122,139	377,217	331,726	265,974
46	Royalties	965,022	6,044	19,951	9,598	20,081	29,300	25,110	40,130
47	Net short-term capital gain reduced by net long-term capital loss	75,779	890	798	1,765	4,498	5,499	3,419	6,548
48	Net long-term capital gain reduced by net short-term capital loss	4,078,776	47,427	31,463	47,034	56,620	139,135	164,815	180,653
49	Net gain, sales other than capital assets	1,434,507	22,429	36,429	41,418	79,429	196,637	201,474	128,696
50	Dividends, domestic corporations	3,156,520	18,595	712	3,906	6,632	27,043	39,168	56,664
51	Dividends, foreign corporations	1,500,067	4,483	333	24	118	419	1,784	410
52	Other receipts	6,133,064	68,727	59,818	97,390	217,257	560,780	611,292	602,173
53	Total compiled deductions	697,119,905	4,644,969	5,137,459	8,696,674	20,418,855	53,752,607	52,791,711	52,945,883
54	Cost of sales and operations	500,062,940	3,396,582	3,031,566	5,684,412	14,223,542	39,562,806	40,329,846	41,187,249
55	Compensation of officers	12,185,044	59,035	503,122	680,558	1,206,858	2,327,135	1,689,213	1,325,347
56	Rent paid on business property	7,435,584	53,214	194,617	253,335	456,049	834,560	626,608	506,366
57	Repairs	6,253,340	33,776	29,559	49,858	107,299	277,970	240,436	250,140
58	Bad debts	1,968,721	16,053	7,961	17,682	48,015	129,626	135,780	135,212
59	Interest paid	10,845,928	114,417	16,964	45,153	117,441	369,914	419,167	434,922
60	Taxes paid	19,384,082	102,712	112,976	186,568	401,807	1,013,606	916,107	924,003
61	Contributions or gifts	505,409	3,515	586	1,190	3,955	17,055	21,969	26,700
62	Amortization	721,469	11,275	1,004	1,771	3,804	18,827	16,570	12,307
63	Depreciation	19,769,298	97,760	101,759	182,228	404,027	1,071,796	967,700	930,459
64	Depletion	3,118,091	8,295	1,860	2,106	5,777	12,323	22,540	23,208
65	Advertising	8,218,276	43,102	61,920	73,308	190,395	435,046	393,777	433,164
66	Amounts contributed under pension plans	4,405,707	19,376	5,366	5,621	17,177	65,608	103,400	131,488
67	Amounts contributed under other employee benefit plans	2,616,306	14,513	8,286	17,098	37,831	111,527	115,292	121,507
68	Net loss, sales other than capital assets	213,744	1,201	1,420	1,410	1,976	6,102	6,064	6,529
69	Other deductions	99,415,966	670,143	1,058,493	1,494,376	3,192,902	7,498,706	6,787,242	6,497,282
70	Compiled net profit (39 less 53)	53,478,980	423,524	256,834	429,415	942,301	2,231,208	2,037,436	2,174,822
71	Net income, total (70 less 43)	52,401,331	419,550	256,819	429,084	941,740	2,229,741	2,035,017	2,170,025
	Returns other than Form 1120-S:								
72	Net income (71 less 79)	51,496,954	406,079	198,658	347,735	794,604	1,965,037	1,860,686	2,056,038
73	Statutory special deductions, total	3,887,878	48,446	63,082	71,474	113,923	173,284	161,194	169,481
74	Net operating loss carryforward	1,496,729	33,101	62,528	68,537	108,653	151,740	128,904	118,939
75	Dividends received deduction	2,147,267	15,218	492	2,896	4,928	20,813	30,753	44,648
76	Income subject to tax	47,937,691	366,718	137,939	276,966	684,368	1,806,318	1,721,289	1,911,669
77	Income tax	22,188,057	167,945	36,904	80,132	205,647	587,768	624,386	797,201
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77)	31,290,923	255,579	219,930	349,283	736,654	1,643,440	1,413,050	1,377,621
79	Form 1120-S net income (71 less 72)	904,377	13,471	58,161	81,349	147,136	264,704	174,331	113,987
	Distributions to stockholders:								
80	Cash and assets other than own stock	17,353,730	132,361	67,936	87,892	124,332	292,131	265,342	306,351
81	Corporation's own stock	2,092,000	14,632	566	1,238	3,356	42,821	62,717	100,452

Footnote at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

RETURNS WITH NET INCOME

Table 22.—BALANCE SHEETS AND INCOME STATEMENTS, BY SIZE OF TOTAL ASSETS—Continued

	Item	Size of total assets—Continued							
		$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
		(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1	Number of returns with net income, total	26,475	11,075	6,584	4,511	1,609	901	697	543
2	Form 1120-S	419	29	7	1	-	-	-	-
		(Thousand dollars)							
3	Total assets	40,843,894	38,802,512	45,945,122	69,576,851	55,791,296	63,170,187	109,125,808	562,095,325
4	Cash	4,066,482	4,297,667	5,267,875	7,434,163	5,176,039	5,297,900	8,812,741	41,819,593
5	Notes and accounts receivable	11,629,373	11,574,958	14,160,553	19,557,676	14,346,044	14,442,767	22,193,406	104,517,136
6	Less: Reserve for bad debts	212,328	181,869	246,270	364,543	266,790	355,276	472,747	1,899,757
7	Inventories, total	6,178,160	4,447,867	4,036,905	5,714,489	4,529,898	4,961,324	8,316,537	26,098,400
8	Last-in, first-out	202,375	218,873	251,745	475,513	508,108	652,282	959,369	4,193,072
9	Other than last-in, first-out	3,523,446	2,538,010	2,323,454	3,246,118	2,169,291	2,006,164	3,259,488	6,977,134
10	Net stated	2,452,339	1,690,984	1,461,706	1,992,858	1,852,499	2,302,878	4,097,680	14,928,194
	Investments, Government obligations:								
11	States and possessions	457,026	1,021,248	1,832,503	3,079,149	2,433,783	2,785,449	3,732,149	17,319,458
12	United States obligations	2,275,814	4,137,205	6,182,139	9,952,182	7,480,774	7,492,072	10,896,866	50,216,434
13	Not stated	185,553	271,724	232,893	160,520	94,283	29,247	152,924	456,478
14	Other current assets, including short-term marketable investments.	655,212	535,254	506,871	730,459	691,588	596,332	1,064,261	4,828,534
15	Loans to stockholders	71,610	48,514	33,937	35,019	9,054	11,115	27,380	22,534
16	Mortgage and real estate loans	710,131	1,034,983	1,661,420	3,896,589	3,742,078	5,034,380	9,565,646	57,426,364
17	Other investments	3,819,386	3,632,883	4,231,884	7,573,545	6,695,627	8,908,919	18,172,896	109,502,685
18	Depreciable assets	14,865,893	10,914,838	10,993,719	16,058,975	14,537,481	19,088,192	36,745,314	208,589,185
19	Less: Accumulated amortization and depreciation	6,763,606	4,920,614	4,780,266	6,700,190	5,990,773	7,545,534	14,099,053	75,190,358
20	Depletable assets	273,141	254,059	299,339	527,228	661,668	840,592	878,555	6,085,091
21	Less: Accumulated depletion	114,105	111,356	103,937	185,000	255,075	357,271	179,366	3,068,551
22	Land	1,553,421	926,479	783,084	827,180	539,938	503,904	879,641	2,290,313
23	Intangible assets	113,994	109,554	71,677	73,033	86,740	162,672	92,308	1,538,916
24	Less: Accumulated amortization	52,522	60,088	25,135	23,914	34,549	42,648	49,061	1,175,964
25	Other assets	1,131,259	869,206	805,931	1,230,291	1,313,488	1,316,051	2,395,411	12,718,834
26	Total liabilities	40,843,894	38,802,512	45,945,122	69,576,851	55,791,296	63,170,187	109,125,808	562,095,325
27	Accounts payable	5,293,233	4,085,508	3,036,480	3,445,549	2,651,933	2,165,644	4,443,532	17,117,616
28	Deposits and withdrawable shares	4,333,415	9,969,134	17,520,120	28,564,658	20,676,659	20,495,112	32,588,105	147,626,629
29	Bonds, notes, mortgages payable maturing in less than one year	3,538,502	2,711,125	2,576,760	2,995,394	2,122,872	1,929,815	2,540,446	8,492,674
30	Other current liabilities	2,120,294	1,548,980	1,365,431	1,929,160	1,579,121	1,776,892	3,159,095	15,611,736
31	Loans from stockholders	265,344	158,701	112,467	164,411	83,133	96,589	191,965	394,571
32	Bonds, notes, mortgages payable maturing in one year or more	5,386,836	3,872,434	3,838,751	5,539,280	4,677,123	6,799,607	12,988,128	64,801,734
33	Other liabilities	1,766,325	1,578,444	1,786,634	3,632,511	4,322,684	6,305,922	11,931,828	124,394,239
34	Capital stock, preferred	718,349	641,902	630,398	796,773	652,664	951,855	2,058,561	7,493,732
35	Capital stock, common	5,233,560	3,802,073	3,889,207	5,238,699	3,888,491	5,098,271	8,829,697	53,161,516
36	Paid-in or capital surplus	1,540,140	1,498,110	2,056,323	3,839,541	4,020,927	4,726,221	10,338,022	34,086,371
37	Surplus reserves	419,334	442,987	480,269	844,948	701,289	883,409	1,600,241	8,532,016
38	Earned surplus and undivided profits	10,228,562	8,493,114	8,652,282	12,585,927	10,414,400	11,940,850	18,456,188	80,382,491
39	Total compiled receipts	59,060,829	39,240,798	34,979,650	45,412,137	34,064,167	38,965,156	62,666,311	229,326,139
40	Business receipts	57,036,351	37,501,916	33,079,294	42,687,833	32,024,516	36,504,825	58,560,209	211,057,589
	Interest on Government obligations (less amortizable bond premium):								
41	Wholly taxable	73,909	133,262	185,779	295,862	212,304	205,063	313,339	1,282,832
42	Subject to surtax only	750	811	1,212	1,606	2,235	1,965	3,677	27,621
43	Wholly tax-exempt	19,684	32,931	62,284	113,717	105,979	86,467	112,615	530,408
44	Other interest	391,081	511,360	733,475	1,140,581	855,285	946,839	1,556,761	9,548,259
45	Rents	298,331	163,610	132,994	168,254	99,601	157,914	202,138	1,131,142
46	Royalties	45,536	49,781	55,804	63,574	52,700	113,034	92,990	341,389
47	Net short-term capital gain reduced by net long-term capital loss.	6,034	3,837	4,540	4,980	4,772	2,261	4,826	21,112
48	Net long-term capital gain reduced by net short-term capital loss.	218,425	184,590	190,402	341,586	281,011	302,660	612,679	1,280,276
49	Net gain, sales other than capital assets	177,030	91,917	62,596	50,042	46,264	22,699	41,230	236,217
50	Dividends, domestic corporations	101,988	108,780	111,242	202,966	130,977	274,203	366,533	1,707,111
51	Dividends, foreign corporations	3,030	7,611	19,941	24,998	40,737	76,105	182,194	1,137,880
52	Other receipts	688,680	450,392	340,087	316,138	207,786	271,121	617,120	1,024,303
53	Total compiled deductions	56,335,441	37,013,142	32,716,154	42,035,247	31,331,700	35,579,953	57,398,827	206,321,283
54	Cost of sales and operations	43,588,569	28,327,458	24,579,305	30,633,033	22,449,068	25,308,178	40,460,103	137,301,223
55	Compensation of officers	1,178,821	647,330	499,980	529,241	312,556	255,049	323,057	647,742
56	Rent paid on business property	505,380	307,308	289,358	371,759	276,503	278,155	510,417	1,971,955
57	Repairs	273,057	201,387	203,907	315,498	334,367	428,412	715,307	2,792,367
58	Bad debts	125,402	94,115	103,367	144,869	103,140	109,945	181,956	615,598
59	Interest paid	513,883	445,544	515,838	783,230	613,476	714,104	1,140,792	4,601,083
60	Taxes paid	1,046,632	743,824	728,470	1,193,818	939,767	1,117,288	1,752,110	8,204,394
61	Contributions or gifts	37,207	30,265	28,861	41,962	29,117	36,490	50,646	175,891
62	Amortization	23,128	11,821	12,589	12,402	25,414	21,256	84,223	465,078
63	Depreciation	1,039,302	741,273	719,085	1,009,733	846,885	1,016,852	1,865,280	8,775,159
64	Depletion	45,594	59,560	67,560	107,215	102,165	143,230	208,354	2,308,304
65	Advertising	506,706	397,198	427,363	638,756	511,342	675,280	1,155,617	2,275,302
66	Amounts contributed under pension plans	190,673	155,194	173,934	282,740	228,607	284,293	463,751	2,278,479
67	Amounts contributed under other employee benefit plans	158,967	111,388	126,314	158,720	118,307	132,694	233,486	1,150,376
68	Net loss, sales other than capital assets	7,779	6,270	9,319	17,162	15,482	12,138	29,585	91,307
69	Other deductions	7,094,341	4,733,207	4,230,904	5,795,109	4,425,504	5,046,589	8,224,143	32,667,025
70	Compiled net profit (39 less 53)	2,725,388	2,227,656	2,263,496	3,376,890	2,732,467	3,385,203	5,267,484	23,004,856
71	Net income, total (70 less 43)	2,705,704	2,194,725	2,201,212	3,263,173	2,626,488	3,298,736	5,154,869	22,474,448
	Returns other than Form 1120-S:								
72	Net income (71 less 79)	2,663,644	2,188,506	2,198,535	3,262,891	2,626,488	3,298,736	5,154,869	22,474,448
73	Statutory special deductions, total	215,860	182,201	186,192	274,536	206,907	249,462	302,914	1,468,922
74	Net operating loss carryforward	127,342	86,614	88,949	118,529	105,562	42,932	111,356	143,043
75	Dividends received deduction	82,528	88,583	90,318	153,112	89,466	189,757	175,405	1,158,350
76	Income subject to tax	2,515,826	2,078,642	2,095,823	3,058,697	2,516,299	3,253,658	4,507,159	21,006,320
77	Income tax	1,123,029	952,233	969,873	1,431,086	1,161,887	1,451,503	2,216,902	10,381,561
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77).	1,602,359	1,275,423	1,293,623	1,945,804	1,570,580	1,933,700	3,050,582	12,623,295
79	Form 1120-S net income (71 less 72)	42,060	6,219	2,677	282	-	-	-	-
	Distributions to stockholders:								
80	Cash and assets other than own stock	387,298	371,306	412,515	807,782	691,661	1,219,254	2,036,840	10,150,729
81	Corporation's own stock	111,445	80,687	99,116	141,173	168,250	170,195	223,889	871,463

[1]Negative amount.

NOTE: See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 23.—BALANCE SHEETS AND INCOME STATEMENTS, BY INDUSTRIAL DIVISION

	Item	All industrial divisions	Industrial division: Agriculture, forestry, and fisheries	Mining	Construction	Manufacturing	Transportation, communication, electric, gas, and sanitary services	Wholesale and retail trade	Finance, insurance, and real estate	Services	Nature of business not allocable
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	Number of consolidated returns	4,553	38	157	197	1,151	407	1,065	1,072	456	10
2	Number of subsidiaries	19,501	110	773	524	4,868	2,271	4,224	4,445	2,273	13
		(Thousand dollars)									
3	Total assets	192,660,608	405,821	4,708,952	1,010,548	55,098,120	93,650,815	3,744,532	31,556,988	2,484,214	618
4	Cash	7,304,769	15,241	288,765	70,160	2,138,180	1,723,679	259,394	2,643,069	166,265	16
5	Notes and accounts receivable	21,397,284	27,054	520,510	236,009	8,714,563	2,561,156	1,023,678	8,010,104	303,944	266
6	Less: Reserve for bad debts	652,854	44	5,439	1,646	311,618	28,171	24,924	277,479	3,533	-
7	Inventories, total	9,067,089	24,715	334,829	36,016	5,600,040	1,982,261	776,983	48,185	264,057	3
8	Last-in, first-out	1,126,045	-	-	-	1,063,631	38,284	23,520	494	116	-
9	Other than last-in, first-out	2,218,004	312	48,345	9,874	1,489,414	239,744	384,936	25,407	19,972	-
10	Not stated	5,723,040	24,403	286,484	26,142	3,046,995	1,704,233	368,527	22,284	243,969	3
	Investments, Government obligations:										
11	States and possessions	2,159,748	25	6,431	427	205,033	12,578	2,073	1,929,027	4,154	-
12	United States obligations	7,796,347	30,124	81,998	18,454	2,130,368	2,450,858	11,279	3,044,561	28,705	-
13	Not stated	526,617	1,465	24,519	18	342,913	84,473	2,238	57,314	13,677	-
14	Other current assets, including short-term marketable investments.	3,532,713	19,366	42,306	100,142	1,017,732	1,856,670	290,918	151,376	54,203	(1)
15	Loans to stockholders	66,358	20,292	-	1,712	8,654	1,405	30,236	2,914	1,145	-
16	Mortgage and real estate loans	3,421,430	300	14,339	7,925	24,542	7,038	36,408	3,309,165	21,713	-
17	Other investments	25,250,770	30,919	558,140	213,688	11,128,040	4,915,970	489,317	7,513,497	400,930	269
18	Depreciable assets	148,675,896	479,247	3,899,828	313,530	38,537,104	99,795,162	1,104,415	3,099,387	1,447,191	32
19	Less: Accumulated amortization and depreciation	46,421,891	268,824	1,667,780	99,967	19,401,258	23,275,644	496,984	656,539	554,878	17
20	Depletable assets	5,830,551	615	749,314	11,867	4,492,671	104,832	23,686	447,045	521	-
21	Less: Accumulated depletion	2,666,312	414	317,247	77	2,230,262	34,194	4,974	79,009	135	-
22	Land	2,675,146	6,323	53,854	60,586	1,098,001	456,277	92,179	706,196	201,730	-
23	Intangible assets	1,486,028	15	88,485	1,633	1,292,022	62,034	8,635	6,637	26,567	-
24	Less: Accumulated amortization	943,352	9	39,804	381	871,396	10,220	2,867	1,446	17,229	-
25	Other assets	4,154,271	19,411	75,904	40,452	1,182,791	984,651	122,842	1,602,984	125,187	49
26	Total liabilities	192,660,608	405,821	4,708,952	1,010,548	55,098,120	93,650,815	3,744,532	31,556,988	2,484,214	618
27	Accounts payable	9,757,818	17,210	309,290	148,508	5,740,909	1,757,704	706,645	821,330	254,897	1,325
28	Deposits and withdrawable shares	11,510,483	50	13	27	931	6,249	110,094	11,392,804	315	-
29	Bonds, notes, mortgages payable maturing in less than one year	5,291,642	8,999	230,334	89,246	1,251,236	1,372,435	488,593	1,625,822	224,898	79
30	Other current liabilities	8,171,712	10,354	182,494	77,125	1,819,149	5,407,390	165,205	414,426	95,564	5
31	Loans from stockholders	154,819	1,756	23,588	5,082	34,267	3,874	53,743	24,766	7,697	46
32	Bonds, notes, mortgages payable maturing in one year or more	50,771,016	18,271	851,019	262,978	7,431,904	35,837,609	596,989	4,876,459	895,588	199
33	Other liabilities	8,681,039	11,700	178,701	52,282	1,555,602	2,089,172	87,053	4,571,780	134,016	733
34	Capital stock, preferred	4,926,713	46	84,541	13,898	800,479	3,691,650	128,872	171,441	35,646	140
35	Capital stock, common	34,816,301	213,207	642,607	91,633	11,695,836	20,350,740	528,386	1,105,800	187,813	279
36	Paid-in or capital surplus	18,624,841	7,141	1,026,300	87,032	7,657,735	7,715,870	300,997	1,486,928	342,804	34
37	Surplus reserves	3,944,437	9,409	50,286	2,509	1,327,843	938,329	68,668	1,526,144	21,249	-
38	Earned surplus and undivided profits	36,009,787	107,678	1,129,779	180,228	15,782,229	14,479,793	509,287	3,539,288	283,727	[2]2,222
39	Total compiled receipts	104,291,357	389,290	2,821,644	911,282	50,348,158	36,213,797	6,726,019	4,936,338	1,944,687	142
40	Business receipts	99,020,267	373,469	2,697,196	850,124	48,112,180	35,205,869	6,518,621	3,514,531	1,748,141	136
	Interest on Government obligations (less amortizable bond premium):										
41	Wholly taxable	188,489	390	4,125	614	62,171	35,145	2,264	82,770	1,010	-
42	Subject to surtax only	1,557	4	(1)	-	127	5	35	1,386	(1)	-
43	Wholly tax-exempt	82,429	195	120	31	4,794	5,833	100	70,927	429	-
44	Other interest	1,034,109	1,357	12,772	3,512	194,861	148,036	18,770	644,539	10,262	-
45	Rents	942,713	2,387	16,608	21,827	344,672	344,804	37,370	114,768	60,277	-
46	Royalties	182,451	188	9,030	490	79,785	29,146	1,219	49,993	12,600	-
47	Net short-term capital gain reduced by net long-term capital loss.	15,529	9	1,468	95	7,522	884	2,377	2,752	422	-
48	Net long-term capital gain reduced by net short-term capital loss.	693,730	7,296	34,323	8,690	285,497	92,052	26,597	174,615	64,660	-
49	Net gain, sales other than capital assets	122,765	40	1,059	1,896	5,984	28,504	1,166	83,057	1,059	-
50	Dividends, domestic corporations	799,893	449	16,612	6,627	563,110	86,580	4,220	118,615	3,680	-
51	Dividends, foreign corporations	453,378	2,986	1,411	1,282	385,859	12,997	22,541	11,570	14,732	-
52	Other receipts	754,047	520	26,920	16,094	301,596	223,942	90,739	66,815	27,415	6
53	Total compiled deductions	97,159,892	383,772	2,858,828	905,364	48,217,969	31,629,435	6,738,477	4,509,082	1,916,797	168
54	Cost of sales and operations	65,314,896	198,952	1,769,498	705,666	34,433,670	20,398,690	5,166,534	1,523,475	1,118,316	95
55	Compensation of officers	482,377	1,347	17,813	16,123	192,248	87,134	57,109	80,934	29,646	23
56	Rent paid on business property	1,614,389	21,752	22,447	6,973	503,051	789,811	119,275	82,796	68,276	8
57	Repairs	1,066,888	12,725	28,397	5,296	860,953	92,143	26,698	20,442	20,231	3
58	Bad debts	338,916	352	11,423	2,049	102,564	68,726	22,302	117,119	14,380	1
59	Interest paid	2,619,773	1,796	45,109	16,747	442,372	1,513,898	62,120	485,236	52,495	-
60	Taxes paid	4,485,834	13,149	85,533	16,451	1,593,279	2,456,568	75,729	186,784	58,336	5
61	Contributions or gifts	60,137	351	923	176	30,596	22,588	1,094	3,930	479	-
62	Amortization	359,474	(1)	11,710	296	66,186	276,650	1,082	1,408	2,142	(1)
63	Depreciation	5,288,632	23,446	162,301	21,469	1,665,398	3,069,577	80,211	145,825	120,400	5
64	Depletion	1,861,972	68	206,987	767	1,521,233	79,325	2,022	51,263	307	-
65	Advertising	727,914	1,273	11,805	2,960	390,192	148,459	83,425	40,355	49,445	-
66	Amounts contributed under pension plans	935,435	974	23,315	4,076	345,947	517,548	10,086	28,632	4,857	-
67	Amounts contributed under other employee benefit plans	436,539	3,220	16,185	2,667	183,384	201,735	13,374	10,713	5,261	-
68	Net loss, sales other than capital assets	135,462	273	83,315	331	25,352	9,031	3,143	12,632	1,385	-
69	Other deductions	11,431,254	104,094	362,067	103,317	5,861,544	1,897,552	1,014,273	1,717,538	370,841	28
70	Compiled net profit (less net loss) (39 less 53)	7,131,465	5,518	[3]37,184	5,918	2,130,189	4,584,362	[3]12,458	427,256	27,890	[3]26
71	Net income (less deficit) (70 less 43)	7,049,036	5,323	[3]37,304	5,887	2,125,395	4,578,529	[3]12,558	356,329	27,461	[3]26
72	Statutory special deductions, total	1,081,410	2,257	55,423	8,236	689,834	133,334	24,053	159,349	8,921	3
73	Net operating loss carryforward	233,485	544	30,059	2,550	66,956	45,952	20,862	60,252	6,307	3
74	Dividends received deduction	675,853	339	14,009	5,607	478,411	73,270	3,110	99,039	2,068	-
75	Income subject to tax	6,834,439	6,979	51,259	21,409	1,714,374	4,641,018	54,161	264,694	80,545	-
76	Income tax	3,451,417	1,933	24,379	9,565	847,007	2,398,774	24,134	118,080	27,545	-
77	Compiled net profit less income tax (70 less 76)	3,680,048	3,585	[4]61,563	[4]3,647	1,283,182	2,185,588	[4]36,592	309,176	345	[4]26
	Distributions to stockholders:										
78	Cash and assets other than own stock	4,064,033	5,001	114,094	15,968	1,598,350	2,090,425	21,290	203,229	15,676	-
79	Corporation's own stock	512,060	53	18,491	81	329,723	145,742	6,138	7,544	4,288	-

[1]Less than $500 per return. [2]Negative amount. [3]Loss or deficit. [4]Loss after tax.

NOTE: See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

CONSOLIDATED RETURNS WITH NET INCOME

Table 24.—BALANCE SHEETS AND INCOME STATEMENTS, BY INDUSTRIAL DIVISION

	Item	All industrial divisions	Industrial division: Agriculture, forestry, and fisheries	Mining	Construction	Manufacturing	Transportation, communication, electric, gas, and sanitary services	Wholesale and retail trade	Finance, insurance, and real estate	Services	Nature of business not allocable
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	Number of consolidated returns with net income	2,518	21	71	98	684	268	561	568	246	1
2	Number of subsidiaries	10,731	67	425	276	2,967	1,694	1,983	2,265	1,053	1
		(Thousand dollars)									
3	Total assets	162,958,910	371,511	2,863,679	604,052	48,958,810	79,327,014	2,604,391	26,791,540	1,437,907	6
4	Cash	6,258,315	13,602	160,901	52,163	1,840,028	1,426,366	199,415	2,457,114	108,726	[1]
5	Notes and accounts receivable	18,591,486	21,380	306,984	109,756	7,430,438	2,097,996	719,859	7,735,366	169,701	6
6	Less: Reserve for bad debts	480,560	42	2,363	595	270,429	25,581	12,875	167,101	1,574	-
7	Inventories, total	7,341,017	17,654	244,540	17,755	4,580,739	1,755,337	485,341	28,541	211,110	-
8	Last-in, first-out	1,042,155	-	-	-	985,973	38,272	17,909	1	-	-
9	Other than last-in, first-out	1,612,518	312	27,242	3,481	1,052,094	235,234	275,109	17,193	1,853	-
10	Not stated	4,686,344	17,342	217,298	14,274	2,542,672	1,481,831	192,323	11,347	209,257	-
	Investments, Government obligations:										
11	States and possessions	2,101,474	25	6,196	158	202,570	11,038	2,073	1,875,374	4,040	-
12	United States obligations	7,423,053	30,124	62,914	18,255	2,068,945	2,295,950	8,531	2,922,136	16,198	-
13	Not stated	439,671	1,465	24,519	18	340,641	1,454	837	57,194	13,543	-
14	Other current assets, including short-term marketable investments	3,120,967	18,603	18,659	66,689	922,147	1,722,405	259,457	82,371	30,636	-
15	Loans to stockholders	59,531	20,270	-	1,135	6,725	1,372	28,477	1,446	106	-
16	Mortgage and real estate loans	2,857,691	300	956	823	12,555	2,232	28,722	2,804,319	7,784	-
17	Other investments	20,924,405	29,009	329,308	181,987	10,313,607	3,545,917	375,176	5,952,507	196,894	-
18	Depreciable assets	125,381,533	458,898	2,389,516	159,905	34,927,066	84,379,259	681,760	1,533,268	851,861	-
19	Less: Accumulated amortization and depreciation	39,055,810	261,548	1,057,886	56,035	17,600,445	19,023,945	308,986	374,545	372,420	-
20	Depletable assets	5,011,842	92	492,611	11,745	4,230,105	84,222	13,574	179,061	432	-
21	Less: Accumulated depletion	2,392,926	28	215,961	57	2,133,161	26,256	2,350	14,979	134	-
22	Land	1,800,926	2,741	36,667	18,370	912,267	369,832	60,333	272,241	128,475	-
23	Intangible assets	1,198,384	1	52,090	287	1,054,425	60,359	4,902	607	25,713	-
24	Less: Accumulated amortization	817,124	1	34,480	103	753,119	9,879	2,368	161	17,013	-
25	Other assets	3,195,035	18,966	48,508	21,796	873,706	658,936	62,513	1,446,781	63,829	-
26	Total liabilities	162,958,910	371,511	2,863,679	604,052	48,958,810	79,327,014	2,604,391	26,791,540	1,437,907	6
27	Accounts payable	7,997,200	12,282	190,812	74,431	5,089,792	1,320,557	500,423	675,272	133,615	16
28	Deposits and withdrawable shares	10,422,783	1	13	22	428	6,240	109,910	10,306,026	143	-
29	Bonds, notes, mortgages payable maturing in less than one year	3,564,203	1,299	51,171	44,442	650,260	1,149,363	271,074	1,285,847	110,676	71
30	Other current liabilities	7,038,359	9,427	88,358	35,938	1,588,147	4,800,568	121,329	333,661	60,931	[1]
31	Loans from stockholders	76,138	143	88	531	22,708	1,834	44,644	5,275	915	-
32	Bonds, notes, mortgages payable maturing in one year or more	40,403,420	3,406	528,423	93,367	5,997,582	30,133,017	334,639	2,863,511	449,475	-
33	Other liabilities	7,467,204	9,153	56,961	32,348	1,359,260	1,650,204	51,796	4,230,142	77,340	-
34	Capital stock, preferred	4,113,397	6	52,442	11,103	533,835	3,321,445	59,713	120,477	14,376	-
35	Capital stock, common	31,438,933	209,792	355,516	64,828	10,948,718	18,510,283	361,107	904,622	84,062	5
36	Paid-in or capital surplus	14,927,106	4,185	438,224	66,162	6,839,392	6,089,076	217,423	1,081,295	191,349	-
37	Surplus reserves	3,601,255	8,553	44,523	1,515	1,192,787	825,758	59,063	1,453,843	15,213	-
38	Earned surplus and undivided profits	31,908,912	113,264	1,057,148	179,365	14,735,901	11,518,669	473,270	3,531,569	299,812	[2]86
39	Total compiled receipts	86,903,569	373,589	1,896,412	475,714	43,553,015	30,667,802	4,537,472	4,230,556	1,169,004	5
40	Business receipts	82,495,688	359,315	1,825,673	434,787	41,491,071	29,915,549	4,388,958	3,071,048	1,009,287	-
	Interest on Government obligations (less amortizable bond premium):										
41	Wholly taxable	178,083	390	2,461	594	59,796	32,072	1,916	80,114	740	-
42	Subject to surtax only	1,543	4	[1]	-	126	3	28	1,382	[1]	-
43	Wholly tax-exempt	80,252	195	107	30	4,577	5,732	76	69,113	422	-
44	Other interest	879,736	1,138	6,251	2,180	170,735	127,469	11,666	553,258	7,039	-
45	Rents	677,727	2,110	10,395	9,897	309,171	195,859	25,057	80,744	44,494	-
46	Royalties	115,268	187	4,871	390	62,834	27,589	1,037	6,122	12,238	-
47	Net short-term capital gain reduced by net long-term capital loss	12,594	9	92	86	7,312	738	2,209	1,939	209	-
48	Net long-term capital gain reduced by net short-term capital loss	593,450	6,567	15,550	6,595	256,375	75,709	20,759	151,513	60,382	-
49	Net gain, sales other than capital assets	70,189	12	776	1,855	2,211	21,770	199	43,112	254	-
50	Dividends, domestic corporations	759,356	449	13,541	6,583	553,595	63,630	3,160	115,231	3,167	-
51	Dividends, foreign corporations	447,694	2,986	1,133	1,282	381,568	12,921	22,082	11,396	14,326	-
52	Other receipts	591,989	227	15,562	11,435	253,642	188,761	60,325	45,584	16,446	5
53	Total compiled deductions	78,962,610	365,116	1,793,014	446,157	41,161,974	25,907,418	4,460,775	3,745,019	1,083,135	2
54	Cost of sales and operations	52,994,923	187,228	1,124,610	331,098	29,328,975	16,417,604	3,526,821	1,426,254	652,333	-
55	Compensation of officers	339,155	779	9,251	10,309	133,683	70,557	35,372	64,928	14,276	-
56	Rent paid on business property	1,006,203	21,586	17,247	3,557	425,982	398,130	60,591	52,665	26,445	-
57	Repairs	954,157	12,573	26,643	3,284	784,953	90,093	16,571	9,854	10,186	-
58	Bad debts	234,389	320	5,270	1,061	67,636	66,587	9,486	81,491	2,538	-
59	Interest paid	2,047,671	435	25,205	8,436	331,969	1,269,196	36,184	348,308	27,938	-
60	Taxes paid	3,836,868	12,481	56,621	9,538	1,421,306	2,117,802	47,743	138,178	33,199	[1]
61	Contributions or gifts	59,781	351	914	173	30,543	22,402	1,058	3,903	437	-
62	Amortization	284,632	[1]	2,483	53	63,085	216,578	580	538	1,315	-
63	Depreciation	4,489,207	22,367	100,567	12,097	1,486,365	2,667,563	48,794	79,480	71,974	-
64	Depletion	1,649,998	41	141,263	591	1,428,026	69,756	1,389	8,629	303	-
65	Advertising	537,952	1,201	9,698	1,256	301,678	125,291	43,793	27,014	28,021	-
66	Amounts contributed under pension plans	852,260	938	15,571	3,550	315,824	479,294	6,657	27,403	3,023	-
67	Amounts contributed under other employee benefit plans	386,268	3,198	10,848	1,627	156,599	193,148	9,134	8,600	3,114	-
68	Net loss, sales other than capital assets	23,692	264	279	23	6,083	5,012	757	10,680	594	-
69	Other deductions	9,265,454	101,354	246,544	59,504	4,879,267	1,698,405	615,845	1,457,094	207,439	2
70	Compiled net profit (39 less 53)	7,940,959	8,473	103,398	29,557	2,391,041	4,760,384	76,697	485,537	85,869	3
71	Net income (70 less 43)	7,860,707	8,278	103,291	29,527	2,386,464	4,754,652	76,621	416,424	85,447	3
72	Statutory special deductions, total	1,048,264	2,257	52,910	8,221	681,914	114,151	23,523	156,701	8,584	3
73	Net operating loss carryforward	233,485	544	30,059	2,550	66,956	45,952	20,862	60,252	6,307	3
74	Dividends received deduction	642,718	339	11,496	5,592	470,502	54,087	2,580	96,391	1,731	-
75	Income subject to tax	6,834,439	6,979	51,259	21,409	1,714,374	4,641,018	54,161	264,694	80,545	-
76	Income tax	3,451,417	1,933	24,379	9,565	847,007	2,398,774	24,134	118,080	27,545	-
77	Compiled net profit less income tax (70 less 76)	4,489,542	6,540	79,019	19,992	1,544,034	2,361,610	52,563	367,457	58,324	3
	Distributions to stockholders:										
78	Cash and assets other than own stock	3,885,247	4,792	92,278	15,905	1,541,378	2,019,328	16,981	180,222	14,363	-
79	Corporation's own stock	480,684	53	8,863	7	324,726	132,623	5,315	5,926	3,171	-

[1]Less than $500 per return. [2]Negative amount.

NOTE: See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

ACTIVE SMALL BUSINESS CORPORATION RETURNS, FORM 1120-S

Table 25.—NUMBER OF RETURNS, RECEIPTS, DEPRECIATION, NET INCOME, AND INVENTORIES, END OF YEAR, BY SIZE OF TOTAL ASSETS, BY INDUSTRIAL DIVISION

Industrial division and size of total assets	Total active small business corporation returns, Form 1120-S											
	With and without net income						With net income					
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Inventories, end of year (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Inventories, end of year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
ALL INDUSTRIAL DIVISIONS												
Total	106,048	26,175,449	25,593,550	442,765	564,447	2,411,970	67,817	21,253,736	20,774,781	302,416	904,377	1,846,770
Zero assets	2,961	176,084	161,685	4,062	[1]5,308	-	958	90,181	78,540	1,736	13,471	-
Assets greater than zero, total	103,087	25,999,365	25,431,865	438,703	569,755	2,411,970	66,859	21,163,555	20,696,241	300,680	890,906	1,846,770
$1 under $25,000	29,569	1,497,571	1,458,018	28,585	362	55,449	14,622	911,718	879,034	13,861	58,161	26,519
$25,000 under $50,000	19,761	2,155,417	2,114,679	41,366	42,660	161,124	12,898	1,561,525	1,529,752	26,854	81,349	101,527
$50,000 under $100,000	23,053	4,447,438	4,376,809	80,083	86,515	386,521	16,020	3,367,019	3,311,810	54,484	147,136	263,991
$100,000 under $250,000	21,376	8,128,689	7,986,763	131,533	180,861	764,604	16,217	6,802,230	6,685,960	95,746	264,704	596,996
$250,000 under $500,000	6,700	5,505,432	5,375,298	80,176	128,567	533,545	5,053	4,683,087	4,574,369	55,649	174,331	435,322
$500,000 under $1,000,000	2,016	2,841,600	2,751,226	50,722	91,937	291,074	1,593	2,573,428	2,492,475	36,529	113,987	248,572
$1,000,000 under $2,500,000	553	1,186,720	1,145,725	21,083	32,226	181,100	419	1,085,112	1,053,648	14,053	42,060	148,151
$2,500,000 under $5,000,000	48	173,209	164,089	3,843	4,438	36,616	29	132,909	126,303	2,639	6,219	24,275
$5,000,000 under $10,000,000	9	44,726	41,776	844	2,338	1,417	7	44,694	41,744	843	2,677	1,417
$10,000,000 under $25,000,000	2	18,563	17,482	468	[1]149	520	1	1,833	1,146	22	282	-
$25,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
AGRICULTURE, FORESTRY, AND FISHERIES												
Total	3,367	546,707	520,513	23,311	11,692	59,459	1,934	448,259	428,308	14,413	33,936	37,042
Zero assets	99	5,779	4,206	491	608	-	[2]	[2]	[2]	[2]	[2]	-
Assets greater than zero, total	3,268	540,928	516,307	22,820	11,084	59,459	1,890	443,590	425,150	14,166	32,552	37,042
$1 under $25,000	570	29,875	28,934	814	[1]912	346	283	24,660	24,020	358	2,148	43
$25,000 under $50,000	474	29,534	29,115	1,344	[1]1,954	1,455	193	20,413	20,207	577	1,119	447
$50,000 under $100,000	742	79,458	75,104	4,098	5,597	3,360	501	67,163	63,025	2,814	7,310	2,307
$100,000 under $250,000	920	140,294	133,434	7,286	2,093	16,157	546	116,270	111,521	4,134	7,515	7,978
$250,000 under $500,000	392	136,696	132,174	5,124	1,543	17,392	247	101,976	98,609	3,432	6,498	8,644
$500,000 under $1,000,000	134	93,767	88,977	2,896	4,125	14,392	99	90,796	87,749	2,241	6,182	14,040
$1,000,000 under $2,500,000	34	27,045	24,935	1,129	226	5,348	19	18,053	16,385	481	1,424	2,574
$2,500,000 under $5,000,000	2	4,259	3,634	129	366	1,009	2	4,259	3,634	129	366	1,009
$5,000,000 under $10,000,000	-	-	-	-	-	-	-	-	-	-	-	-
$10,000,000 under $25,000,000	-	-	-	-	-	-	-	-	-	-	-	-
$25,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
MINING												
Total	1,277	314,687	302,327	18,637	[1]3,618	8,698	693	254,620	244,338	13,636	17,048	6,213
Zero assets	[2]	[2]	[2]	[2]	[2]	-	[2]	[2]	[2]	[2]	[2]	-
Assets greater than zero, total	1,222	313,939	301,609	18,586	[1]3,494	8,698	683	254,082	243,833	13,633	16,852	6,213
$1 under $25,000	293	9,887	9,677	497	[1]554	-	112	5,032	4,874	372	455	-
$25,000 under $50,000	182	17,441	17,353	956	[1]1,005	103	[2]	[2]	[2]	[2]	[2]	[2]
$50,000 under $100,000	192	20,262	18,261	1,422	[1]811	528	103	12,214	10,855	641	756	485
$100,000 under $250,000	301	91,543	86,635	4,666	[1]5,719	885	224	80,559	76,407	3,437	7,541	732
$250,000 under $500,000	194	113,854	111,688	5,631	2,924	2,594	127	94,344	92,590	4,409	4,150	2,029
$500,000 under $1,000,000	44	37,017	36,457	3,344	[1]285	3,998	32	30,252	29,757	2,640	812	2,280
$1,000,000 under $2,500,000	13	14,209	12,779	1,055	917	286	7	9,388	8,067	569	1,415	283
$2,500,000 under $5,000,000	3	9,726	8,759	1,015	1,039	304	3	9,726	8,759	1,015	1,039	304
$5,000,000 under $10,000,000	-	-	-	-	-	-	-	-	-	-	-	-
$10,000,000 under $25,000,000	-	-	-	-	-	-	-	-	-	-	-	-
$25,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
CONSTRUCTION												
Total	10,229	2,611,715	2,581,212	41,461	42,455	205,894	6,313	2,015,334	1,991,142	27,900	75,995	144,142
Zero assets	239	12,684	12,569	419	[1]763	-	[2]	[2]	[2]	[2]	[2]	-
Assets greater than zero, total	9,990	2,599,031	2,568,643	41,042	43,218	205,894	6,287	2,012,503	1,988,361	27,808	75,821	144,142
$1 under $25,000	3,231	202,054	200,897	3,606	[1]943	3,716	1,416	97,837	97,066	1,573	4,708	1,567
$25,000 under $50,000	1,990	269,398	267,711	4,613	5,080	11,643	1,400	205,798	204,403	3,228	8,417	7,552
$50,000 under $100,000	2,155	464,152	460,249	7,769	9,536	21,020	1,455	338,635	335,439	5,442	15,419	12,168
$100,000 under $250,000	1,725	694,316	684,920	10,841	17,256	53,044	1,351	558,469	552,142	8,309	23,718	39,298
$250,000 under $500,000	633	553,082	546,982	9,505	3,304	30,663	455	424,972	420,325	5,131	13,548	25,629
$500,000 under $1,000,000	182	242,434	236,463	2,767	5,064	33,780	153	226,276	220,576	2,525	5,752	24,601
$1,000,000 under $2,500,000	65	117,803	116,086	1,632	3,010	40,687	50	105,849	104,194	1,353	3,216	24,056
$2,500,000 under $5,000,000	7	25,908	25,684	130	463	11,339	5	24,783	24,565	68	615	9,269
$5,000,000 under $10,000,000	2	29,884	29,651	179	448	2	2	29,884	29,651	179	448	2
$10,000,000 under $25,000,000	-	-	-	-	-	-	-	-	-	-	-	-
$25,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
MANUFACTURING												
Total	15,776	5,290,295	5,230,566	96,299	136,234	471,173	10,775	4,444,637	4,392,235	74,111	201,219	380,261
Zero assets	281	29,760	28,176	592	1,265	-	97	23,403	22,367	507	2,803	-
Assets greater than zero, total	15,495	5,260,535	5,202,390	95,707	134,969	471,173	10,678	4,421,234	4,369,868	73,604	198,416	380,261
$1 under $25,000	3,501	174,055	171,782	3,192	[1]910	6,824	1,716	109,148	107,641	1,672	5,712	3,301
$25,000 under $50,000	2,754	309,032	307,381	6,237	2,563	16,323	1,874	227,156	225,935	4,123	10,427	10,656
$50,000 under $100,000	3,479	696,783	691,854	15,558	9,765	47,282	2,439	518,878	515,276	10,926	23,028	31,800
$100,000 under $250,000	3,848	1,565,303	1,555,028	29,619	35,331	129,347	3,027	1,319,984	1,311,788	22,861	57,196	103,155
$250,000 under $500,000	1,264	1,222,653	1,199,185	17,767	44,422	121,672	1,049	1,076,008	1,053,203	14,680	53,341	100,733
$500,000 under $1,000,000	513	898,990	892,144	16,988	27,117	84,535	454	821,117	815,066	14,141	30,736	76,984
$1,000,000 under $2,500,000	125	335,978	331,505	4,702	13,646	56,018	112	310,615	306,274	4,048	14,479	49,248
$2,500,000 under $5,000,000	9	46,392	43,948	1,157	1,818	7,785	5	26,979	25,122	666	2,280	2,997
$5,000,000 under $10,000,000	2	11,349	9,563	487	1,217	1,387	2	11,349	9,563	487	1,217	1,387
$10,000,000 under $25,000,000	-	-	-	-	-	-	-	-	-	-	-	-
$25,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

ACTIVE SMALL BUSINESS CORPORATION RETURNS, FORM 1120-S

Table 25.—NUMBER OF RETURNS, RECEIPTS, DEPRECIATION, NET INCOME, AND INVENTORIES, END OF YEAR, BY SIZE OF TOTAL ASSETS, BY INDUSTRIAL DIVISION—Con.

Industrial division and size of total assets	Total active small business corporation returns, Form 1120-S											
	With and without net income						With net income					
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Inventories, end of year (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Inventories, end of year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES												
Total	4,109	674,614	630,869	32,836	50,981	7,556	2,458	500,093	459,630	21,379	60,701	5,010
Zero assets	71	3,101	2,670	182	108	-	(2)	(2)	(2)	(2)	(2)	-
Assets greater than zero, total	4,038	671,513	628,199	32,654	50,873	7,556	2,445	497,695	457,568	21,242	60,486	5,010
$1 under $25,000	1,337	65,794	64,706	2,444	1,859	263	696	39,381	38,487	1,355	3,222	239
$25,000 under $50,000	945	75,457	73,346	4,247	1,429	624	561	53,559	51,901	2,394	3,726	316
$50,000 under $100,000	778	141,436	136,968	5,605	4,089	1,665	495	119,108	115,110	3,242	6,686	1,134
$100,000 under $250,000	709	188,222	184,986	10,290	7,000	2,967	493	133,718	131,087	6,567	9,628	1,703
$250,000 under $500,000	182	101,599	98,451	5,022	4,613	1,021	127	68,625	66,690	4,106	5,083	666
$500,000 under $1,000,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$1,000,000 under $2,500,000	13	32,335	31,440	1,565	1,758	371	10	28,320	27,488	1,279	1,912	307
$2,500,000 under $5,000,000	-	-	-	-	-	-	-	-	-	-	-	-
$5,000,000 under $10,000,000	-	-	-	-	-	-	-	-	-	-	-	-
$10,000,000 under $25,000,000	-	-	-	-	-	-	-	-	-	-	-	-
$25,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
WHOLESALE AND RETAIL TRADE												
Total	43,822	14,456,503	14,257,606	124,402	211,661	1,549,622	29,084	11,873,422	11,711,939	92,451	314,657	1,202,055
Zero assets	1,114	91,705	88,648	1,082	[1]3,107	-	349	39,135	37,362	252	2,953	-
Assets greater than zero, total	42,708	14,364,798	14,168,958	123,320	214,768	1,549,622	28,735	11,834,287	11,674,577	92,199	311,704	1,202,055
$1 under $25,000	9,925	642,371	631,989	7,748	[1]5,021	39,195	4,690	388,758	381,013	3,796	15,478	18,935
$25,000 under $50,000	8,761	1,140,034	1,128,900	14,153	14,323	122,487	5,651	793,477	786,774	9,073	28,532	77,062
$50,000 under $100,000	10,797	2,563,114	2,536,081	27,234	34,805	293,821	7,645	1,939,300	1,919,114	19,470	61,930	202,591
$100,000 under $250,000	9,662	4,834,544	4,766,838	42,611	88,768	531,280	7,750	4,076,626	4,018,745	33,785	110,183	421,997
$250,000 under $500,000	2,722	3,118,330	3,073,277	19,062	45,154	331,050	2,266	2,729,863	2,691,776	16,268	54,082	280,021
$500,000 under $1,000,000	673	1,388,492	1,370,195	7,595	22,365	147,987	582	1,281,759	1,265,375	6,292	25,102	128,040
$1,000,000 under $2,500,000	152	581,315	568,334	3,770	13,697	68,837	140	560,829	550,555	3,033	14,572	64,439
$2,500,000 under $5,000,000	14	78,340	75,700	663	975	14,432	10	62,147	59,917	444	1,692	8,957
$5,000,000 under $10,000,000	1	1,528	1,308	38	133	13	1	1,528	1,308	38	133	13
$10,000,000 under $25,000,000	1	16,730	16,336	446	[1]431	520	-	-	-	-	-	-
$25,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Wholesale Trade												
Total	13,189	6,433,336	6,351,684	42,135	97,659	528,914	9,625	5,580,536	5,511,089	33,953	126,781	429,814
Zero assets	231	32,489	31,465	226	[1]725	-	(2)	(2)	(2)	(2)	(2)	-
Assets greater than zero, total	12,958	6,400,847	6,320,219	41,909	98,384	528,814	9,551	5,572,904	5,503,676	33,893	126,224	429,814
$1 under $25,000	2,804	193,536	187,339	1,911	2,237	5,551	1,574	138,027	132,847	1,227	6,348	3,302
$25,000 under $50,000	1,924	302,097	298,183	2,480	4,517	19,358	1,230	212,705	211,043	1,702	8,002	10,916
$50,000 under $100,000	3,063	932,432	922,358	7,641	15,984	65,696	2,432	815,068	806,461	6,217	21,560	52,196
$100,000 under $250,000	3,548	2,287,912	2,258,478	15,742	39,069	171,371	2,895	1,960,093	1,933,246	13,154	46,312	132,332
$250,000 under $500,000	1,222	1,568,433	1,549,468	8,561	18,779	136,033	1,056	1,404,339	1,386,466	7,436	23,349	114,929
$500,000 under $1,000,000	292	668,697	664,459	2,622	8,898	77,104	268	634,801	630,862	2,265	10,619	68,614
$1,000,000 under $2,500,000	95	373,653	367,595	2,163	8,076	44,023	89	359,263	355,141	1,623	8,576	41,397
$2,500,000 under $5,000,000	8	55,829	54,695	305	1,122	9,245	6	47,080	46,302	231	1,325	6,115
$5,000,000 under $10,000,000	1	1,528	1,308	38	133	13	1	1,528	1,308	38	133	13
$10,000,000 under $25,000,000	1	16,730	16,336	446	[1]431	520	-	-	-	-	-	-
$25,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Retail Trade												
Total	29,472	7,531,220	7,422,948	77,881	102,355	958,239	18,595	5,848,634	5,764,898	54,588	174,098	716,615
Zero assets	859	48,026	46,080	780	[1]2,511	-	265	20,813	19,321	121	2,234	-
Assets greater than zero, total	28,613	7,483,194	7,376,868	77,101	104,866	958,239	18,330	5,827,821	5,745,577	54,467	171,864	716,615
$1 under $25,000	6,948	441,063	436,931	5,735	[1]7,275	32,972	3,051	245,222	242,694	2,508	8,610	15,448
$25,000 under $50,000	6,614	809,003	802,075	11,402	9,115	99,481	4,263	559,253	554,449	7,190	19,539	63,562
$50,000 under $100,000	7,527	1,582,347	1,565,618	19,034	18,051	222,154	5,052	1,085,995	1,074,599	12,808	39,320	145,462
$100,000 under $250,000	5,772	2,425,420	2,389,483	25,444	47,035	337,680	4,556	2,005,755	1,976,810	19,311	60,336	269,731
$250,000 under $500,000	1,362	1,372,190	1,347,464	9,452	23,227	175,819	1,082	1,159,658	1,140,805	7,882	27,544	146,784
$500,000 under $1,000,000	339	657,680	645,233	4,296	12,003	66,186	283	589,987	578,871	3,372	12,916	55,798
$1,000,000 under $2,500,000	45	172,980	169,059	1,380	2,857	18,760	39	166,884	163,734	1,183	3,232	16,988
$2,500,000 under $5,000,000	6	22,511	21,005	358	[1]147	5,187	4	15,067	13,615	213	367	2,842
$5,000,000 under $10,000,000	-	-	-	-	-	-	-	-	-	-	-	-
$10,000,000 under $25,000,000	-	-	-	-	-	-	-	-	-	-	-	-
$25,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Wholesale and Retail Trade Not Allocable												
Total	1,161	491,947	482,974	4,386	11,647	62,469	864	444,252	435,952	3,910	13,778	55,626
Zero assets	(2)	(2)	(2)	(2)	(2)	-	(2)	(2)	(2)	(2)	(2)	-
Assets greater than zero, total	1,137	480,757	471,871	4,310	11,518	62,469	854	433,562	425,324	3,839	13,616	55,626
$1 under $25,000	173	7,772	7,719	102	17	672	(2)	(2)	(2)	(2)	(2)	(2)
$25,000 under $50,000	223	28,934	28,642	271	691	3,648	158	21,519	21,282	181	991	2,584
$50,000 under $100,000	207	48,335	48,105	559	770	5,971	161	38,237	38,054	445	1,050	4,933
$100,000 under $250,000	342	121,212	118,877	1,425	2,664	22,229	299	110,778	108,689	1,320	3,535	19,934
$250,000 under $500,000	138	177,707	176,345	1,049	3,148	19,198	128	165,866	164,505	950	3,189	18,308
$500,000 under $1,000,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$1,000,000 under $2,500,000	12	34,682	31,680	227	2,764	6,054	12	34,682	31,680	227	2,764	6,054
$2,500,000 under $5,000,000	-	-	-	-	-	-	-	-	-	-	-	-
$5,000,000 under $10,000,000	-	-	-	-	-	-	-	-	-	-	-	-
$10,000,000 under $25,000,000	-	-	-	-	-	-	-	-	-	-	-	-
$25,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

ACTIVE SMALL BUSINESS CORPORATION RETURNS, FORM 1120-S

Table 25.—NUMBER OF RETURNS, RECEIPTS, DEPRECIATION, NET INCOME, AND INVENTORIES, END OF YEAR, BY SIZE OF TOTAL ASSETS, BY INDUSTRIAL DIVISION—Con.

Industrial division and size of total assets	Total active small business corporation returns, Form 1120-S											
	With and without net income						With net income					
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Inventories, end of year (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Inventories, end of year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
FINANCE, INSURANCE, AND REAL ESTATE												
Total	12,135	513,138	349,966	12,202	81,545	68,492	7,888	414,288	277,549	7,854	103,437	41,426
Zero assets	495	6,537	2,045	166	1,360	-	222	5,319	1,081	97	3,425	-
Assets greater than zero, total	11,640	506,601	347,921	12,036	80,185	68,492	7,666	408,969	276,468	7,757	100,012	41,426
$1 under $25,000	4,147	90,067	70,890	1,404	9,621	540	2,614	70,151	52,523	958	13,124	426
$25,000 under $50,000	2,037	64,445	47,502	1,272	10,089	2,286	1,299	50,728	36,378	835	12,191	857
$50,000 under $100,000	2,356	98,162	78,829	2,220	10,442	8,208	1,651	74,671	59,106	1,593	13,285	5,534
$100,000 under $250,000	2,069	121,611	90,450	3,023	19,723	18,630	1,417	105,929	79,728	2,228	24,746	11,878
$250,000 under $500,000	717	85,421	45,699	2,061	23,786	23,212	482	72,609	39,106	1,342	26,458	12,452
$500,000 under $1,000,000	220	19,715	2,240	813	3,772	4,828	145	15,283	1,007	368	5,725	1,494
$1,000,000 under $2,500,000	81	20,009	8,258	904	2,264	9,044	53	14,987	5,723	374	3,346	7,047
$2,500,000 under $5,000,000	9	4,466	2,717	313	[1]252	1,744	3	1,938	1,593	34	58	1,738
$5,000,000 under $10,000,000	3	872	190	4	458	-	1	840	158	3	797	-
$10,000,000 under $25,000,000	1	1,833	1,146	22	282	-	1	1,833	1,146	22	282	-
$25,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
SERVICES												
Total	14,954	1,761,903	1,714,965	93,083	33,552	40,442	8,582	1,298,663	1,265,448	50,254	96,570	30,059
Zero assets	544	25,736	22,624	1,079	[1]4,565	-	196	11,882	9,218	401	2,291	-
Assets greater than zero, total	14,410	1,736,167	1,692,341	92,004	38,117	40,442	8,386	1,286,781	1,256,230	49,853	94,279	30,059
$1 under $25,000	6,395	282,913	278,622	8,837	[1]2,709	4,517	3,060	176,515	173,201	3,757	13,253	1,991
$25,000 under $50,000	2,586	248,383	241,709	8,518	12,144	6,168	1,835	196,134	189,968	6,049	16,287	4,510
$50,000 under $100,000	2,468	382,529	378,096	16,035	13,228	10,466	1,699	295,693	292,698	10,228	18,553	7,826
$100,000 under $250,000	2,128	492,779	484,395	23,195	16,527	12,287	1,407	410,598	404,465	14,425	24,149	10,248
$250,000 under $500,000	586	172,746	166,791	15,759	2,271	5,576	290	113,639	111,019	6,036	10,621	4,783
$500,000 under $1,000,000	176	94,515	86,448	12,838	[1]346	909	65	52,961	46,140	6,023	9,469	488
$1,000,000 under $2,500,000	67	57,091	51,569	6,250	[1]3,109	501	28	37,071	34,962	2,916	1,696	197
$2,500,000 under $5,000,000	3	4,118	3,647	436	29	3	1	3,077	2,713	283	169	1
$5,000,000 under $10,000,000	1	1,093	1,064	136	82	15	1	1,093	1,064	136	82	15
$10,000,000 under $25,000,000	-	-	-	-	-	-	-	-	-	-	-	-
$25,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
NATURE OF BUSINESS NOT ALLOCABLE												
Total	379	5,887	5,526	534	[1]55	634	90	4,420	4,192	418	814	562
Zero assets	[2]	[2]	[2]	[2]	[2]	-	[2]	[2]	[2]	[2]	[2]	-
Assets greater than zero, total	316	5,853	5,497	534	35	634	89	4,414	4,186	418	814	562
$1 under $25,000	170	555	521	43	[1]69	48						
$25,000 under $50,000	[2]	[2]	[2]	[2]	[2]	[2]	77	3,286	3,058	173	236	190
$50,000 under $100,000	86	1,542	1,367	142	[1]136	171						
$100,000 under $250,000	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]
$250,000 under $500,000	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-	-	-	-
$1,000,000 under $2,500,000	3	935	819	76	[1]183	8	-	-	-	-	-	-
$2,500,000 under $5,000,000	1	[3]	-	-	[3]	-	-	-	-	-	-	-
$5,000,000 under $10,000,000	-	-	-	-	-	-	-	-	-	-	-	-
$10,000,000 under $25,000,000	-	-	-	-	-	-	-	-	-	-	-	-
$25,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-

[1]Deficit.
[2]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[3]Less than $500 per return.
NOTE: See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

3. Methods of Computing Depreciation, 1960-61 and 1961-62

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ACTIVE CORPORATION RETURNS WITH TOTAL ASSETS $10,000,000 OR MORE

26. Depreciation by method of computation, by size of total assets, by industrial division, by year 262

ACTIVE CORPORATION RETURNS FOR 1960-61

27. Depreciation by method of computation, and amortization for emergency facilities, by minor industrial group, 1960-61 264

DEPRECIATION METHODS, 1961-62 AND 1960-61

ACTIVE CORPORATION RETURNS WITH TOTAL ASSETS $10,000,000 OR MORE

Table 26.—DEPRECIATION BY METHOD OF COMPUTATION, BY SIZE OF TOTAL ASSETS, BY INDUSTRIAL DIVISION, BY YEAR

Industrial division, by size of total assets	Returns with accounting periods ended July 1961 through June 1962											
	Number of returns	With depreciation										
		Number of returns	Depreciation (Thousand dollars)	With methods of computation shown								
				Total		Straight line method		Declining balance method		Sum of the years-digits method		Depreciation computed using other specified methods (Thousand dollars)
				Number of returns	Depreciation[1] (Thousand dollars)	Number of returns	Depreciation (Thousand dollars)	Number of returns	Depreciation (Thousand dollars)	Number of returns	Depreciation (Thousand dollars)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
ALL INDUSTRIAL DIVISIONS												
$10,000,000 or more, total	10,968	10,510	14,960,166	9,144	13,977,377	8,891	6,968,006	3,616	3,455,153	2,063	2,627,724	555,362
$10,000,000 under $25,000,000	6,105	5,853	1,254,596	5,090	1,104,082	4,935	616,346	1,940	257,799	976	161,736	30,098
$25,000,000 under $50,000,000	2,231	2,147	1,027,780	1,863	887,781	1,815	450,279	696	227,720	404	139,906	14,458
$50,000,000 under $100,000,000	1,204	1,140	1,247,198	995	1,140,048	975	562,284	414	312,311	269	203,655	22,293
$100,000,000 under $250,000,000	828	787	2,021,492	677	1,865,798	662	893,211	293	458,164	207	379,574	56,656
$250,000,000 or more	600	583	9,409,100	519	8,979,668	504	4,445,886	273	2,199,159	207	1,742,853	431,857
AGRICULTURE, FORESTRY, AND FISHERIES												
$10,000,000 or more, total	22	22	32,105	19	10,466	18	6,141	8	2,104	3	89	235
$10,000,000 under $25,000,000	17	17	5,754	15	5,329	15	4,410	4	835	1	25	8
$25,000,000 under $50,000,000	2	2	1,766	2	1,761	2	504	2	1,236	1	19	2
$50,000,000 under $100,000,000	2	2	3,376	2	3,376	1	1,227	2	33	1	45	225
$100,000,000 under $250,000,000	-	-	-	-	-	-	-	-	-	-	-	-
$250,000,000 or more	1	1	21,209	-	-	-	-	-	-	-	-	-
MINING												
$10,000,000 or more, total	189	185	410,868	155	331,128	147	179,409	65	47,860	19	9,038	57,418
$10,000,000 under $25,000,000	93	91	67,566	80	61,375	75	33,032	26	6,382	8	4,822	13,858
$25,000,000 under $50,000,000	41	41	47,957	34	41,123	34	22,711	15	6,722	6	1,954	5,077
$50,000,000 under $100,000,000	21	20	42,445	16	32,997	16	19,324	7	5,570	3	1,609	3,701
$100,000,000 under $250,000,000	22	21	108,940	16	89,340	15	48,291	13	22,860	1	192	16,732
$250,000,000 or more	12	12	143,960	9	106,293	7	56,051	4	6,326	1	461	18,050
CONSTRUCTION												
$10,000,000 or more, total	116	115	75,289	94	62,636	89	28,611	58	25,442	27	6,522	379
$10,000,000 under $25,000,000	79	78	32,469	65	24,042	61	12,390	42	8,746	17	2,866	32
$25,000,000 under $50,000,000	23	23	15,348	16	11,792	15	4,887	6	3,529	5	1,792	151
$50,000,000 under $100,000,000	10	10	18,230	9	17,560	9	7,189	7	9,516	2	418	196
$100,000,000 under $250,000,000	4	4	9,242	4	9,242	4	4,145	3	3,651	3	1,446	-
$250,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
MANUFACTURING												
$10,000,000 or more, total	2,253	2,249	7,972,681	2,015	7,546,253	1,964	3,129,428	1,125	1,921,522	881	1,910,790	438,411
$10,000,000 under $25,000,000	1,164	1,161	601,361	1,016	529,306	989	276,287	533	127,824	389	103,836	5,553
$25,000,000 under $50,000,000	469	469	572,049	420	509,722	407	248,719	245	132,833	181	103,237	5,955
$50,000,000 under $100,000,000	304	304	766,878	278	711,250	273	326,110	162	182,177	138	164,313	15,047
$100,000,000 under $250,000,000	182	181	1,052,857	172	1,000,602	167	435,000	102	236,594	97	274,814	22,347
$250,000,000 or more	134	134	4,979,536	129	4,795,373	128	1,843,312	83	1,242,094	76	1,264,590	389,509
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES												
$10,000,000 or more, total	609	603	4,854,163	542	4,599,942	520	2,826,480	304	1,167,176	121	461,638	45,423
$10,000,000 under $25,000,000	224	220	179,017	189	159,821	177	90,538	87	42,438	37	15,779	7,253
$25,000,000 under $50,000,000	102	102	153,462	89	134,354	87	78,668	46	34,711	13	11,382	2,632
$50,000,000 under $100,000,000	78	78	232,030	69	206,165	65	108,511	43	74,963	13	13,845	2,909
$100,000,000 under $250,000,000	90	89	561,767	85	503,468	83	262,404	52	146,652	19	58,033	12,217
$250,000,000 or more	115	114	3,727,887	110	3,596,134	108	2,286,359	76	868,412	39	362,599	20,412
WHOLESALE AND RETAIL TRADE												
$10,000,000 or more, total	642	630	610,939	557	572,334	549	297,536	263	103,812	180	147,969	5,596
$10,000,000 under $25,000,000	422	413	126,096	358	109,090	353	66,020	165	20,978	104	17,719	1,672
$25,000,000 under $50,000,000	119	117	80,256	108	74,966	106	40,725	48	14,905	36	13,329	133
$50,000,000 under $100,000,000	46	46	63,614	42	56,214	42	30,032	24	11,906	14	11,910	14
$100,000,000 under $250,000,000	37	37	135,954	32	127,045	32	64,727	19	17,447	17	39,164	8
$250,000,000 or more	18	17	205,019	17	205,019	16	96,032	7	38,576	9	65,847	3,769
FINANCE, INSURANCE, AND REAL ESTATE												
$10,000,000 or more, total	6,951	6,528	706,954	5,613	614,261	5,459	368,862	1,724	125,622	804	71,261	7,693
$10,000,000 under $25,000,000	3,985	3,758	139,634	3,267	132,441	3,168	88,849	1,043	29,899	399	9,786	1,523
$25,000,000 under $50,000,000	1,436	1,355	96,807	1,166	85,152	1,136	38,930	318	25,997	159	7,337	502
$50,000,000 under $100,000,000	729	667	83,392	567	76,567	558	49,598	162	17,692	95	6,367	201
$100,000,000 under $250,000,000	483	445	81,961	361	69,581	354	42,391	100	12,064	70	5,925	5,350
$250,000,000 or more	318	303	305,160	252	250,520	243	149,094	101	39,970	81	41,846	117
SERVICES												
$10,000,000 or more, total	186	178	297,167	149	240,357	145	131,539	69	61,615	28	20,417	207
$10,000,000 under $25,000,000	121	115	102,699	100	82,678	97	44,820	40	20,697	21	6,903	199
$25,000,000 under $50,000,000	39	38	60,135	28	28,911	28	15,135	16	7,787	3	856	6
$50,000,000 under $100,000,000	14	13	37,233	12	35,919	11	20,293	7	10,454	3	5,148	-
$100,000,000 under $250,000,000	10	10	70,771	7	66,520	7	36,253	4	18,896	-	-	2
$250,000,000 or more	2	2	26,329	2	26,329	2	15,038	2	3,781	1	7,510	-
NATURE OF BUSINESS NOT ALLOCABLE												
$10,000,000 or more, total	-	-	-	-	-	-	-	-	-	-	-	-
$10,000,000 under $25,000,000	-	-	-	-	-	-	-	-	-	-	-	-
$25,000,000 under $50,000,000	-	-	-	-	-	-	-	-	-	-	-	-
$50,000,000 under $100,000,000	-	-	-	-	-	-	-	-	-	-	-	-
$100,000,000 under $250,000,000	-	-	-	-	-	-	-	-	-	-	-	-
$250,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-

Footnote at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATION RETURNS WITH TOTAL ASSETS $10,000,000 OR MORE

Table 26.—DEPRECIATION BY METHOD OF COMPUTATION, BY SIZE OF TOTAL ASSETS, BY INDUSTRIAL DIVISION, BY YEAR—Continued

Industrial division, by size of total assets	Returns with accounting periods ended July 1960 through June 1961											
	Number of returns	With depreciation										
		Number of returns	Depreciation (Thousand dollars)	With methods of computation shown								
				Total		Straight line method		Declining balance method		Sum of the years-digits method		Depreciation computed using other specified methods (Thousand dollars)
				Number of returns	Depreciation[1] (Thousand dollars)	Number of returns	Depreciation (Thousand dollars)	Number of returns	Depreciation (Thousand dollars)	Number of returns	Depreciation (Thousand dollars)	
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
ALL INDUSTRIAL DIVISIONS												
$10,000,000 or more, total	10,390	9,977	13,805,889	8,147	11,801,952	7,943	6,301,412	3,186	2,758,412	1,931	2,345,742	396,386
$10,000,000 under $25,000,000	5,803	5,565	1,194,473	4,528	951,445	4,403	545,086	1,678	235,896	922	135,861	34,602
$25,000,000 under $50,000,000	2,109	2,039	948,025	1,621	751,790	1,591	423,420	627	199,994	367	117,603	10,773
$50,000,000 under $100,000,000	1,145	1,089	1,191,746	890	1,023,719	872	533,830	364	268,559	257	187,743	33,587
$100,000,000 under $250,000,000	766	734	1,902,277	641	1,631,925	626	857,278	278	385,582	202	339,515	49,550
$250,000,000 or more	567	550	8,569,368	467	7,443,073	451	3,941,798	239	1,668,381	183	1,565,020	267,874
AGRICULTURE, FORESTRY, AND FISHERIES												
$10,000,000 or more, total	23	23	23,800	20	7,522	20	5,661	8	1,532	4	324	5
$10,000,000 under $25,000,000	19	19	6,199	18	5,982	18	5,083	6	596	3	299	4
$25,000,000 under $50,000,000	2	2	1,540	2	1,540	2	578	2	936	1	25	1
$50,000,000 under $100,000,000	1	1	2,071	-	-	-	-	-	-	-	-	-
$100,000,000 under $250,000,000	-	-	-	-	-	-	-	-	-	-	-	-
$250,000,000 or more	1	1	13,990	-	-	-	-	-	-	-	-	-
MINING												
$10,000,000 or more, total	196	195	380,381	144	259,984	135	150,219	51	35,411	23	11,137	63,217
$10,000,000 under $25,000,000	103	103	69,189	80	49,391	76	29,251	25	6,771	8	3,907	9,462
$25,000,000 under $50,000,000	41	41	46,938	27	30,182	26	20,639	9	4,166	6	2,210	3,167
$50,000,000 under $100,000,000	21	21	47,142	13	27,402	13	18,263	4	1,578	4	1,557	6,004
$100,000,000 under $250,000,000	19	18	84,065	16	62,672	14	37,093	10	6,989	4	2,964	15,626
$250,000,000 or more	12	12	133,047	8	90,337	6	44,973	3	15,907	1	499	28,958
CONSTRUCTION												
$10,000,000 or more, total	112	110	75,423	80	46,671	78	20,601	46	20,859	18	5,085	126
$10,000,000 under $25,000,000	75	73	32,167	52	19,415	50	11,437	30	6,795	9	1,159	24
$25,000,000 under $50,000,000	28	28	21,720	20	13,928	20	5,139	10	6,681	6	2,042	66
$50,000,000 under $100,000,000	8	8	14,339	8	13,328	8	4,025	6	7,383	3	1,884	36
$100,000,000 under $250,000,000	1	1	7,197	-	-	-	-	-	-	-	-	-
$250,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
MANUFACTURING												
$10,000,000 or more, total	2,210	2,209	7,405,549	1,901	6,388,495	1,851	2,951,945	1,009	1,404,765	841	1,769,952	261,833
$10,000,000 under $25,000,000	1,156	1,155	576,986	988	482,645	958	268,016	488	111,067	388	94,650	8,912
$25,000,000 under $50,000,000	449	449	521,988	371	430,470	362	232,408	212	105,979	159	87,143	4,940
$50,000,000 under $100,000,000	301	301	732,180	265	646,819	262	328,173	149	147,317	133	152,934	18,395
$100,000,000 under $250,000,000	179	179	999,445	162	860,729	158	412,861	87	183,520	94	247,447	16,901
$250,000,000 or more	125	125	4,574,950	115	3,967,832	111	1,710,487	73	856,882	67	1,187,778	212,685
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES												
$10,000,000 or more, total	609	603	4,431,364	516	3,890,969	491	2,460,045	297	1,032,824	112	354,240	43,860
$10,000,000 under $25,000,000	223	218	157,426	182	125,632	171	75,910	85	36,884	33	10,942	1,896
$25,000,000 under $50,000,000	106	105	153,061	86	123,448	82	73,053	47	41,006	13	7,422	1,967
$50,000,000 under $100,000,000	81	81	240,296	65	201,572	60	109,554	45	76,046	9	8,220	7,752
$100,000,000 under $250,000,000	90	90	533,342	86	456,121	83	248,032	50	149,227	21	46,975	11,887
$250,000,000 or more	109	109	3,347,239	97	2,984,196	95	1,953,496	70	729,661	36	280,681	20,358
WHOLESALE AND RETAIL TRADE												
$10,000,000 or more, total	610	599	588,640	487	502,733	481	273,501	228	94,683	156	127,471	7,078
$10,000,000 under $25,000,000	399	389	122,565	318	95,662	314	58,956	147	22,804	90	12,163	1,739
$25,000,000 under $50,000,000	118	118	75,203	89	54,163	88	30,774	44	13,349	27	9,936	104
$50,000,000 under $100,000,000	40	40	60,676	34	52,058	34	28,312	13	10,090	15	12,622	1,034
$100,000,000 under $250,000,000	34	34	128,169	30	111,046	30	56,849	18	19,830	15	34,357	10
$250,000,000 or more	19	18	202,027	16	189,804	15	98,610	6	28,610	9	58,393	4,191
FINANCE, INSURANCE, AND REAL ESTATE												
$10,000,000 or more, total	6,466	6,081	640,911	4,877	498,858	4,771	320,932	1,481	109,411	749	59,156	9,359
$10,000,000 under $25,000,000	3,718	3,503	126,041	2,810	102,895	2,741	67,334	856	26,158	373	7,738	1,665
$25,000,000 under $50,000,000	1,332	1,264	86,961	1,003	74,718	988	46,289	290	21,132	152	6,773	524
$50,000,000 under $100,000,000	683	628	71,642	496	59,140	487	31,509	141	20,898	90	6,371	362
$100,000,000 under $250,000,000	433	402	75,083	338	68,132	332	48,926	108	7,694	65	6,386	5,126
$250,000,000 or more	300	284	281,184	230	193,973	223	126,874	86	33,529	69	31,888	1,682
SERVICES												
$10,000,000 or more, total	163	156	259,207	122	206,720	116	118,508	66	58,927	28	18,337	10,908
$10,000,000 under $25,000,000	109	104	103,286	80	69,823	75	29,099	41	24,821	18	5,003	10,900
$25,000,000 under $50,000,000	33	32	40,614	23	23,341	23	14,540	13	6,745	3	2,052	4
$50,000,000 under $100,000,000	10	9	23,400	9	23,400	8	13,994	6	5,247	3	4,155	4
$100,000,000 under $250,000,000	10	10	74,976	9	73,225	9	53,517	5	18,322	3	1,386	-
$250,000,000 or more	1	1	16,931	1	16,931	1	7,358	1	3,792	1	5,781	-
NATURE OF BUSINESS NOT ALLOCABLE												
$10,000,000 or more, total	1	1	614	-	-	-	-	-	-	-	-	-
$10,000,000 under $25,000,000	1	1	614	-	-	-	-	-	-	-	-	-
$25,000,000 under $50,000,000	-	-	-	-	-	-	-	-	-	-	-	-
$50,000,000 under $100,000,000	-	-	-	-	-	-	-	-	-	-	-	-
$100,000,000 under $250,000,000	-	-	-	-	-	-	-	-	-	-	-	-
$250,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-

[1]Includes amounts reported on returns which showed method of computation for part but not all of the depreciation claimed.
NOTE: See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 27.—DEPRECIATION BY METHOD OF COMPUTATION, AND AMORTIZATION FOR EMERGENCY FACILITIES, BY MINOR INDUSTRIAL GROUP

	Minor industrial group	Total number of active corporation returns	Returns with depreciation											Returns with amortization for emergency facilities	
			Number of returns	Amount of depreciation (Thousand dollars)	Returns with methods of computation shown										
					Total		Straight-line method		Declining balance method		Sum of the years-digits method		Depreciation computed using other methods (Thousand dollars)	Number of returns	Amount of amortization for emergency facilities (Thousand dollars)
					Number of returns	Amount of depreciation (Thousand dollars)	Number of returns	Amount of depreciation (Thousand dollars)	Number of returns	Amount of depreciation (Thousand dollars)	Number of returns	Amount of depreciation (Thousand dollars)			
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
1	All industrial groups	1,140,574	932,977	22,159,675	816,417	19,293,089	769,515	11,222,748	194,913	4,672,820	47,810	2,858,854	538,667	2,173	928,259
2	Agriculture, forestry, and fisheries	17,139	15,517	178,203	12,270	128,495	11,619	92,082	3,321	29,941	644	4,895	1,577	(1)	(1)
3	Mining	13,017	10,274	719,555	7,718	508,834	7,311	308,597	2,279	98,085	549	20,068	82,084	69	82,254
4	Metal mining	1,035	539	118,025	451	84,803	408	40,117	67	19,535	(1)	(1)	22,844	38	69,314
5	Iron ores	134	94	50,884	84	29,669	79	17,824	16	4,396	(1)	(1)	5,214	31	65,782
6	Copper, lead and zinc, gold and silver ores	439	162	44,634	126	38,234	122	9,778	30	11,957	-	-	16,499	2	1,029
7	Other metal mining	462	283	22,507	241	16,900	207	12,515	(1)	(1)	6	72	1,131	5	2,503
8	Bituminous coal and lignite mining	1,828	1,415	114,600	1,194	96,172	1,142	67,694	308	11,654	155	4,166	(1)	(1)	(1)
9	Crude petroleum and natural gas	6,873	5,617	359,438	3,844	222,331	3,623	138,318	934	36,161	155	6,242	41,610	4	76
10	Crude petroleum, natural gas, and natural gas liquids	4,047	3,328	222,123	2,090	132,277	1,986	83,644	263	8,725	(1)	(1)	37,642	3	74
11	Oil and gas field services	2,826	2,289	137,315	1,754	90,054	1,637	54,674	671	27,436	107	3,976	(1)	1	2
12	Mining and quarrying of nonmetallic minerals, and anthracite mining	3,281	2,703	127,492	2,229	105,528	2,140	62,468	970	30,735	208	7,353	4,972	3	12,803
13	Dimension stone, crushed and broken stone, and sand and gravel	2,434	2,155	90,052	1,771	72,899	1,694	44,099	831	21,271	189	6,249	1,280	2	20
14	Other nonmetallic minerals, including anthracite mining	847	548	37,440	458	32,629	446	18,369	139	9,464	(1)	(1)	3,692	1	12,783
15	Construction	72,332	60,106	627,039	53,228	510,025	50,809	286,972	14,193	184,031	3,216	32,527	6,495	117	1,321
16	General building contractors	21,672	16,019	105,633	14,130	85,345	13,450	50,981	3,752	27,305	700	5,777	1,282	21	238
17	Highway and street construction	9,551	8,333	348,446	7,352	273,879	6,972	130,336	3,038	120,962	754	19,248	3,333	24	1,042
18	General contractors not allocable	350	150	2,213	134	1,251	112	603	(1)	(1)	3	69	(1)	-	-
19	Special trade contractors	38,392	34,448	163,049	30,553	145,310	29,301	102,577	7,143	33,837	1,715	7,163	1,733	72	41
20	Contractors not allocable	2,367	1,156	7,698	1,059	4,240	974	2,475	222	1,368	(1)	(1)	(1)	-	-
21	Manufacturing	165,862	151,153	9,838,599	136,504	8,540,796	131,842	4,325,841	40,771	1,913,095	14,300	1,993,605	308,255	662	301,223
22	Beverage industries	3,147	2,993	204,691	2,535	177,716	2,471	102,355	819	33,166	232	40,638	1,557	2	2,331
23	Bottled and canned soft drinks and carbonated waters and flavoring extracts and flavoring syrups	2,626	2,494	83,167	2,094	67,390	2,056	44,453	711	15,982	154	5,708	1,247	-	-
24	Malt liquors and malt	325	303	85,189	267	76,544	245	42,249	73	14,469	52	19,717	(1)	-	-
25	Wines, brandy, and brandy spirits	116	116	3,778	103	3,399	102	2,178	(1)	(1)	6	410	25	1	3
26	Distilled, rectified, and blended liquors	80	80	32,557	71	30,383	68	13,475	(1)	(1)	20	14,803	(1)	1	2,328
27	Food and kindred products	14,825	14,135	760,365	12,059	647,532	11,527	376,002	3,879	154,412	1,408	108,347	8,771	(1)	(1)
28	Meat products	1,845	1,725	104,765	1,519	94,893	1,429	50,933	682	12,698	170	28,601	2,661	1	316
29	Dairy products	3,942	3,803	188,008	3,212	165,570	3,116	91,562	876	60,371	366	12,389	1,248	-	-
30	Canning and preserving fruits, vegetables, and seafoods	2,027	1,945	99,143	1,734	85,932	1,634	53,873	520	12,572	186	17,792	1,695	2	195
31	Grain mill products	1,639	1,595	104,050	1,351	88,694	1,270	49,066	491	25,941	193	12,396	(1)	14	884
32	Bakery products	2,306	2,224	102,147	1,769	83,255	1,682	56,737	521	9,622	232	16,399	497	1	17
33	Sugar	172	149	37,622	107	21,137	106	10,388	28	4,644	(1)	(1)	(1)	1	(2)
34	Confectionery and related products	773	699	28,093	713	27,707	707	16,698	146	4,499	83	6,107	(1)	-	-
35	Vegetable oil mills and animal, marine, and edible fats and oils	577	548	33,471	400	24,932	374	18,104	208	5,092	(1)	(1)	(1)	-	-
36	Other food preparations and kindred products	1,463	1,376	38,658	1,197	32,540	1,152	20,148	400	7,364	120	4,657	371	-	-
37	Food and kindred products not allocable	81	71	24,408	57	22,872	57	8,493	7	11,609	8	2,756	14	-	-
38	Tobacco manufactures	168	125	37,667	108	33,013	106	13,807	(1)	(1)	22	12,447	(1)	-	-
39	Textile mill products	5,888	5,340	319,190	4,696	276,088	4,469	173,579	1,562	53,163	660	46,798	2,548	3	15
40	Yarn and thread mills	471	460	44,689	401	30,433	391	22,089	127	6,201	(1)	(1)	(1)	1	1
41	Broad woven fabric mills, cotton	274	273	81,772	235	68,130	206	37,772	114	10,684	(1)	(1)	(1)	-	-
42	Broad woven fabric mills, man-made fiber and silk	209	208	32,204	199	30,561	196	20,661	82	7,924	(1)	(1)	(1)	-	-
43	Broad woven fabric mills, wool: including dyeing and finishing	364	331	13,777	318	12,604	318	8,707	(1)	(1)	(1)	(1)	(1)	-	-
44	Narrow fabrics and other smallwares mills: cotton, wool, silk, and man-made fiber	594	560	9,923	516	9,599	503	5,711	134	2,189	58	1,624	(1)	-	-
45	Knitting mills	1,833	1,669	51,190	1,401	43,893	1,328	22,857	554	12,990	165	7,393	653	-	-
46	Dyeing and finishing textiles, except wool fabrics and knit goods	686	583	16,730	547	15,306	473	9,797	190	3,840	(1)	(1)	(1)	1	2
47	Floor covering mills	184	162	15,253	160	14,867	158	9,599	57	3,343	(1)	(1)	(1)	-	-
48	Other textile goods	1,060	958	19,872	814	17,421	791	11,416	205	2,079	88	3,746	(1)	-	-
49	Textile mill products not allocable	213	136	33,780	105	33,274	105	24,970	(1)	(1)	(1)	(1)	(1)	1	12

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 27.—DEPRECIATION BY METHOD OF COMPUTATION, AND AMORTIZATION FOR EMERGENCY FACILITIES, BY MINOR INDUSTRIAL GROUP—Continued

	Minqr industrial group	Total number of active corporation returns	Returns with depreciation										Returns with amortization for emergency facilities	
			Number of returns	Amount of depreciation (Thousand dollars)	Returns with methods of computation shown									
					Total		Straight-line method		Declining balance method		Sum of the years-digits method		Depreciation computed using other methods (Thousand dollars)	Number of returns	Amount of amortization for emergency facilities (Thousand dollars)
					Number of returns	Amount of depreciation (Thousand dollars)	Number of returns	Amount of depreciation (Thousand dollars)	Number of returns	Amount of depreciation (Thousand dollars)	Number of returns	Amount of depreciation (Thousand dollars)			
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	Manufacturing--Continued														
50	Apparel and other finished products made from fabrics and similar materials.	16,758	14,592	79,496	13,753	73,620	13,295	51,978	3,178	14,486	935	5,548	1,608	(1)	(1)
51	Men's, youths', and boys' suits, coats, overcoats, furnishings, work clothing, and allied garments.	2,973	2,465	23,018	2,248	19,480	2,199	13,230	616	3,840	219	2,060	350	11	31
52	Women's, misses', children's, and infants' outerwear and undergarments.	7,827	7,036	30,161	6,632	29,082	6,514	22,088	1,380	4,396	462	1,915	683	12	34
53	Hats, caps, and millinery, fur goods, and other apparel and accessories.	2,215	1,797	6,425	1,699	6,580	1,635	4,973	326	1,150	(1)	(1)	144	-	-
54	Other fabricated textile products	3,100	2,816	17,974	2,677	16,629	2,494	10,313	735	4,845	(1)	(1)	361	-	-
55	Apparel and other finished products made from fabrics and similar materials not allocable.	643	478	1,918	497	1,849	453	1,374	(1)	(1)	(1)	(1)	(1)	-	-
56	Lumber and wood products, except furniture	8,445	7,766	212,529	6,765	149,500	6,434	91,272	2,214	40,452	607	9,272	8,504	3	432
57	Logging camps, logging contractors, and sawmills and planing mills.	3,545	3,270	134,306	2,692	83,475	2,570	48,775	1,001	26,342	269	4,523	3,835	1	419
58	Millwork, veneer, plywood, and prefabricated structural wood products.	2,649	2,383	55,227	2,133	45,125	1,996	26,864	764	10,957	196	2,853	4,451	1	10
59	Wooden containers and other wood products	2,251	2,113	22,996	1,940	20,900	1,868	15,633	449	3,153	142	1,896	(1)	1	3
60	Furniture and fixtures	6,084	5,717	75,378	5,073	64,615	4,861	41,528	1,313	14,515	538	7,336	1,236	(1)	(1)
61	Household furniture	4,155	3,990	50,477	3,510	43,108	3,325	27,393	1,023	10,317	391	4,403	995	(1)	(1)
62	Office, public building, and other furniture and fixtures.	1,929	1,727	24,901	1,563	21,507	1,536	14,135	290	4,198	147	2,933	241	-	-
63	Paper and allied products	3,193	3,040	466,048	2,788	414,027	2,705	200,030	1,109	148,004	422	60,332	5,661	17	6,166
64	Pulp mills	36	15	24,578	13	20,980	12	11,511	4	3,928	5	5,196	345	-	-
65	Paper, paperboard, building paper, and building board mills.	323	321	324,494	295	286,699	290	126,594	135	113,957	84	41,996	(1)	16	5,453
66	Paperboard containers and boxes	1,572	1,476	54,869	1,335	50,811	1,293	30,824	531	12,115	177	7,243	629	-	-
67	Converted paper and paperboard products, except containers and boxes.	1,262	1,228	62,107	1,145	55,537	1,110	31,101	439	18,004	156	5,897	535	1	713
68	Printing, publishing, and allied industries	19,657	16,513	290,349	14,700	259,680	14,187	158,900	4,415	54,593	1,490	41,099	5,088	(1)	(1)
69	Newspapers: publishing, publishing and printing	3,444	3,182	103,973	2,651	91,753	2,601	58,090	796	16,573	271	15,900	1,190	(1)	(1)
70	Periodicals: publishing, publishing and printing	1,724	1,166	22,030	929	18,875	910	11,753	154	4,273	(1)	(1)	226	-	-
71	Books	899	718	18,855	653	18,049	627	11,598	171	2,808	(1)	(1)	986	-	-
72	Commercial printing, manifold business forms, and greeting cards.	8,687	8,000	118,563	7,252	105,192	7,031	60,123	2,475	26,400	858	16,579	2,090	(1)	(1)
73	Other publishing, bookbinding and related industries, and service industries for the printing trade.	4,251	3,029	22,799	2,908	21,976	2,711	15,193	780	4,199	226	1,998	586	(1)	(1)
74	Printing, publishing, and allied industries not allocable.	652	418	4,129	307	3,835	307	2,143	(1)	(1)	5	1,342	(1)	(1)	(1)
75	Chemicals and allied products	9,015	7,823	1,153,467	7,116	951,881	6,855	559,392	1,746	115,278	749	270,778	6,433	50	41,420
76	Industrial inorganic and organic chemicals	903	825	209,385	734	176,497	671	80,441	216	28,071	115	67,069	(1)	(1)	(1)
77	Plastics materials and synthetic resins, synthetic rubber, synthetic and other man-made fibers, except glass.	542	539	317,624	542	315,824	487	238,071	208	24,844	75	51,196	(1)	9	5,851
78	Drugs	1,724	1,341	77,668	1,216	58,423	1,181	31,780	238	11,312	107	15,178	(1)	2	256
79	Soap, detergents, and cleaning preparations	1,495	1,248	33,871	1,144	32,134	1,110	17,465	(1)	(1)	66	10,965	(1)	-	-
80	Paints, varnishes, lacquers, enamels, and allied products.	1,482	1,451	53,776	1,345	33,969	1,321	23,733	405	3,257	135	6,124	855	2	90
81	Perfumes, cosmetics, and other toilet preparations	618	458	10,448	396	9,087	394	5,763	(1)	(1)	(1)	(1)	(1)	1	2
82	Agricultural chemicals	747	673	39,682	569	31,709	557	18,585	176	6,030	71	6,948	(1)	2	186
83	Gum and wood chemicals and other chemical products	1,250	1,055	84,328	964	54,486	939	28,929	226	9,514	140	14,000	2,043	5	1,402
84	Chemicals and allied products not allocable	254	233	326,685	206	239,752	195	114,625	46	26,308	10	98,442	(1)	8	28,053
85	Petroleum refining and related industries	879	811	1,379,655	763	1,256,131	714	724,140	354	241,472	104	141,084	149,435	32	49,655
86	Petroleum refining	246	232	1,351,500	201	1,228,677	172	707,073	98	235,908	36	136,433	(1)	30	49,536
87	Paving and roofing materials and other products of petroleum and coal.	633	579	28,155	562	27,454	542	17,067	256	5,564	68	4,651	(1)	2	119
88	Rubber and miscellaneous plastics products	3,942	3,732	214,028	3,479	165,916	3,353	79,310	1,223	36,762	305	37,240	12,604	32	815
89	Tires and inner tubes	77	67	133,710	61	97,605	57	38,475	25	19,371	15	27,990	(1)	6	518
90	Rubber footwear, reclaimed rubber, and other fabricated rubber products.	919	845	35,787	825	27,732	801	16,606	259	5,218	75	5,697	211	3	102
91	Miscellaneous plastics products	2,946	2,820	44,531	2,593	40,579	2,495	24,229	939	12,173	215	3,553	624	(1)	(1)
92	Leather and leather products	2,745	2,590	42,698	2,314	46,431	2,261	25,018	583	16,695	323	4,092	626	-	-
93	Footwear, except rubber	889	827	25,054	717	31,661	715	13,853	224	14,699	164	2,762	347	-	-
94	Leather and other leather products	1,856	1,763	17,644	1,597	14,770	1,546	11,165	359	1,996	159	1,330	279	-	-

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 27.—DEPRECIATION BY METHOD OF COMPUTATION, AND AMORTIZATION FOR EMERGENCY FACILITIES, BY MINOR INDUSTRIAL GROUP—Continued

	Minor industrial group	Total number of active corporation returns	Returns with depreciation											Returns with amortization for emergency facilities	
					Returns with methods of computation shown										
			Number of returns	Amount of depreciation (Thousand dollars)	Total		Straight-line method		Declining balance method		Sum of the years-digits method		Depreciation computed using other methods (Thousand dollars)	Number of returns	Amount of amortization for emergency facilities (Thousand dollars)
					Number of returns	Amount of depreciation (Thousand dollars)	Number of returns	Amount of depreciation (Thousand dollars)	Number of returns	Amount of depreciation (Thousand dollars)	Number of returns	Amount of depreciation (Thousand dollars)			
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	Manufacturing—Continued														
95	Stone, clay, and glass products	7,791	7,280	460,458	6,414	399,023	6,225	183,370	2,214	112,623	781	94,559	8,471	22	9,366
96	Flat glass, glass and glassware, pressed or blown, and glass products made of purchased glass.	800	717	84,870	689	70,634	682	26,648	156	13,274	43	26,941	(1)	1	8,278
97	Cement, hydraulic	70	70	88,016	45	80,612	44	28,686	23	29,399	22	21,779	748	3	806
98	Structural clay products	731	662	42,270	573	36,654	554	20,942	205	11,071	64	2,847	(1)	-	-
99	Pottery and related products	357	337	8,968	323	8,642	313	6,847	(1)	(1)	(1)	(1)	(1)	-	-
100	Concrete, gypsum, and plaster products	4,379	4,133	150,733	3,571	121,567	3,453	62,652	1,489	36,166	509	20,822	1,927	3	44
101	Cut stone and stone products and abrasive, asbestos, and other nonmetallic mineral products.	1,454	1,361	85,601	1,213	80,914	1,179	37,595	276	22,042	118	21,085	192	(1)	(1)
102	Primary metal industries	4,545	4,356	1,069,634	3,922	828,643	3,767	321,684	1,435	192,841	509	267,514	46,604	85	88,305
103	Blast furnaces, steel works, and rolling and finishing mills.	394	383	660,602	346	460,814	339	156,941	166	111,756	87	166,029	(1)	31	37,573
104	Iron and steel foundries	1,108	1,047	61,883	926	53,241	879	28,768	425	9,791	132	12,318	2,364	18	3,827
105	Primary and secondary smelting and refining, and rolling, drawing, and extruding of nonferrous metals and alloys.	1,035	982	299,102	925	270,584	901	106,694	387	63,168	164	83,664	17,058	24	44,313
106	Nonferrous foundries	1,156	1,134	17,138	1,018	15,358	996	10,865	218	2,812	(1)	(1)	293	2	8
107	Other primary metal industries	756	745	27,237	644	24,899	589	16,139	223	4,747	(1)	(1)	775	9	1,854
108	Primary metal industries not allocable	96	65	3,672	63	3,747	63	2,277	16	567	4	877	(1)	1	730
109	Fabricated metal products (including ordnance), except machinery and transportation equipment.	17,518	16,379	459,350	14,933	386,813	14,576	218,630	4,830	96,130	1,636	65,897	6,156	(1)	(1)
110	Metal cans	195	195	79,359	192	49,414	191	19,596	42	19,458	37	10,310	(1)	1	442
111	Cutlery, hand tools, and general hardware	1,408	1,254	37,845	1,118	34,170	1,096	20,875	302	6,078	94	6,570	647	2	1
112	Heating apparatus (except electric) and plumbing fixtures	1,055	897	48,700	792	40,284	765	19,538	(1)	(1)	122	16,473	(1)	5	1,467
113	Fabricated structural metal products	5,774	5,346	98,171	4,905	88,753	4,752	52,790	1,631	23,331	545	11,431	1,201	(1)	(1)
114	Screw machine products, and bolts, nuts, screws, rivets and washers.	1,612	1,549	45,895	1,430	43,000	1,417	23,996	549	11,370	184	5,874	1,760	4	246
115	Metal stampings	1,721	1,656	42,170	1,486	38,542	1,461	26,714	479	6,071	198	5,133	624	1	3
116	Coating, engraving, and allied services	2,432	2,346	21,434	2,102	19,246	2,027	12,787	625	5,160	(1)	(1)	518	-	-
117	Ordnance and accessories	102	102	3,989	57	3,467	57	2,960	17	231	4	264	12	1	88
118	Miscellaneous fabricated wire products and other fabricated metal products.	3,076	2,901	67,460	2,728	64,264	2,688	36,097	1,005	19,063	305	8,078	1,026	5	98
119	Fabricated metal products not allocable	143	133	14,327	123	5,673	122	3,277	(1)	(1)	(1)	(1)	(1)	-	-
120	Machinery, except electrical and transportation equipment.	17,708	16,852	859,852	15,405	828,078	14,992	348,722	4,737	140,892	1,644	327,299	11,165	88	7,635
121	Engines and turbines	138	125	21,816	123	15,928	123	7,897	(1)	(1)	6	835	(1)	1	65
122	Farm machinery and equipment	837	836	92,640	719	89,362	717	44,499	205	13,080	28	31,040	(1)	3	29
123	Construction, mining, and materials handling machinery and equipment.	1,396	1,330	126,280	1,030	111,832	971	48,603	395	30,232	124	32,506	491	(1)	(1)
124	Metalworking machinery and equipment	5,271	5,098	110,999	4,799	107,659	4,655	57,680	1,566	23,241	532	20,060	6,678	(1)	(1)
125	Special industry machinery, except metalworking machinery.	2,178	1,915	67,874	1,712	65,389	1,682	44,663	504	8,955	243	11,039	732	3	256
126	General industrial machinery and equipment	1,461	1,386	79,620	1,312	76,076	1,299	41,056	425	17,053	191	17,467	500	5	107
127	Office, computing, and accounting machines	391	390	251,626	369	247,109	368	29,522	20	14,218	30	203,323	(1)	3	4,095
128	Service industry machines	780	708	30,937	665	43,725	649	31,029	204	9,278	(1)	(1)	626	2	139
129	Other machinery, except electrical and transportation equipment.	5,043	4,893	46,068	4,498	44,067	4,383	27,997	1,333	10,897	382	4,194	979	17	270
130	Machinery, except electrical and transportation equipment, not allocable.	213	171	31,992	178	26,931	145	15,776	40	6,759	(1)	(1)	(1)	5	148
131	Electrical machinery, equipment, and supplies	7,208	6,333	477,633	5,876	431,736	5,620	174,966	1,931	56,828	612	177,690	22,252	55	17,669
132	Electric transmission and distribution equipment	758	727	146,699	666	145,318	642	42,990	237	6,694	115	95,430	204	16	7,119
133	Electrical industrial apparatus	812	749	28,362	684	24,940	658	14,792	266	7,230	(1)	(1)	260	6	211
134	Household appliances	612	537	60,503	470	51,204	458	26,446	201	4,829	54	14,317	(1)	1	50
135	Electric lighting and wiring equipment	1,149	1,059	28,052	1,010	24,093	1,000	14,102	291	5,777	(1)	(1)	412	3	(2)
136	Radio and television receiving sets, except communication types.	747	551	54,443	511	40,477	456	17,256	173	5,626	34	17,445	(1)	2	1,072
137	Communication equipment	636	568	39,274	509	36,998	498	13,794	146	8,935	60	13,320	(1)	(1)	(1)
138	Electronic components and accessories	1,633	1,414	39,679	1,311	34,377	1,245	17,691	378	5,020	114	11,344	322	4	389
139	Other electrical machinery, equipment, and supplies	553	463	22,000	447	19,016	405	11,962	126	5,006	(1)	(1)	(1)	4	38
140	Electrical machinery, equipment, and supplies not allocable.	308	265	58,621	268	55,313	258	15,933	113	7,711	20	17,468	(1)	7	4,467

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 27.—DEPRECIATION BY METHOD OF COMPUTATION, AND AMORTIZATION FOR EMERGENCY FACILITIES, BY MINOR INDUSTRIAL GROUP—Continued

	Minor industrial group	Total number of active corporation returns	Returns with depreciation										Returns with amortization for emergency facilities	
					Returns with methods of computation shown									
			Number of returns	Amount of depreciation (Thousand dollars)	Total		Straight-line method		Declining balance method		Sum of the years-digits method		Depreciation computed using other methods (Thousand dollars)	Number of returns	Amount of amortization for emergency facilities (Thousand dollars)
					Number of returns	Amount of depreciation (Thousand dollars)	Number of returns	Amount of depreciation (Thousand dollars)	Number of returns	Amount of depreciation (Thousand dollars)	Number of returns	Amount of depreciation (Thousand dollars)			
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	Manufacturing—Continued														
141	Transportation equipment, except motor vehicles	2,066	1,922	254,868	1,793	245,364	1,763	112,155	626	66,572	163	66,000	637	42	61,094
142	Aircraft	77	77	131,912	80	128,030	80	49,628	46	30,780	15	47,591	31	19	26,837
143	Aircraft parts	552	508	58,614	482	59,273	468	28,994	222	16,983	78	13,141	(1)	16	24,899
144	Ship and boat building and repairing	855	801	22,743	739	19,805	725	12,057	(1)	(1)	(1)	(1)	(1)	4	357
145	Railroad equipment	94	81	32,205	69	31,356	68	16,993	23	12,192	7	2,105	66	3	9,001
146	Motorcycles, bicycles, and parts and other transportation equipment.	488	455	9,394	423	6,900	422	4,483	187	1,907	(1)	(1)	(1)	-	-
147	Motor vehicles and motor vehicle equipment	1,697	1,593	712,839	1,462	622,037	1,395	213,846	482	246,361	106	157,323	4,507	8	4,937
148	Motor vehicles, passenger car bodies, truck, and bus bodies, and truck trailers.	550	499	632,024	463	545,974	440	170,331	162	231,263	62	140,138	4,242	2	4,303
149	Motor vehicle parts and accessories	1,147	1,094	80,815	999	76,063	955	43,515	320	15,098	44	17,185	265	6	634
150	Professional, scientific, and controlling instruments; photographic and optical goods; watches, and clocks.	2,823	2,653	175,292	2,520	163,298	2,466	74,816	586	50,931	367	37,074	477	40	3,463
151	Engineering, laboratory, scientific and research, and measuring and controlling instruments and associated equipment.	999	958	88,218	902	78,385	879	30,103	230	41,975	139	6,098	209	(1)	(1)
152	Optical instruments and lenses, surgical, medical, and dental instruments and supplies, and ophthalmic goods	1,341	1,244	24,165	1,161	22,514	1,150	15,917	240	2,475	144	3,934	(1)	4	371
153	Photographic equipment and supplies	370	348	57,348	368	58,465	349	26,125	89	5,674	57	26,627	(1)	4	2,094
154	Watches, clocks, clockwork operated devices, and parts	113	103	5,561	89	3,934	88	2,671	27	807	27	415	(1)	(1)	(1)
155	Other manufacturing industries	9,760	8,608	133,112	8,030	119,654	7,800	80,341	1,495	20,958	687	15,238	3,117	(1)	(1)
156	Jewelry, silverware, and plated ware	974	908	7,279	889	7,254	879	5,492	(1)	(1)	(1)	(1)	(1)	(1)	(1)
157	Costume jewelry and costume novelties, except precious metal.	654	593	1,974	553	1,783	532	1,141	(1)	(1)	(1)	(1)	(1)	-	-
158	Toys, amusement, sporting and athletic goods	1,558	1,376	22,073	1,327	22,219	1,273	13,778	360	3,988	(1)	(1)	1,912	(1)	(1)
159	Manufacturing, not elsewhere classified	4,749	4,389	55,720	4,063	49,134	3,955	30,983	795	12,314	367	4,986	851	(1)	(1)
160	Manufacturing not allocable	1,825	1,342	46,066	1,198	39,264	1,161	28,947	208	3,484	147	6,568	265	(1)	(1)
161	Transportation, communication, electric, gas, and sanitary services.	43,852	38,958	5,246,373	33,545	4,611,817	31,634	2,923,625	7,834	1,233,119	1,860	400,888	54,185	306	528,540
162	Transportation	33,491	29,667	1,942,259	26,025	1,648,742	24,597	990,071	6,140	502,918	1,485	135,618	20,135	216	262,937
163	Railroad transportation	544	470	644,572	304	512,270	288	338,853	86	109,568	35	57,605	(1)	56	167,072
164	Local and suburban transit	809	735	43,209	590	29,418	557	20,787	136	4,711	17	2,874	(1)	-	-
165	Motor freight transportation and warehousing	17,698	15,921	490,868	13,668	371,405	12,851	211,975	3,896	126,237	925	30,281	2,912	(1)	(1)
166	Taxicabs, intercity passenger transportation, school busses, and other local and interurban passenger transportation.	5,773	5,381	78,820	4,974	112,139	4,924	70,358	542	30,349	99	8,537	(1)	-	-
167	Pipe line transportation	209	195	83,689	160	71,869	122	49,941	93	18,808	17	540	2,580	(1)	(1)
168	Water transportation	3,392	2,984	181,995	2,767	155,326	2,392	106,392	785	32,842	242	12,713	3,379	(1)	(1)
169	Transportation by air	1,256	1,101	351,143	935	330,792	891	156,022	176	161,503	60	12,700	567	7	66,519
170	Transportation services	3,672	2,794	66,441	2,541	63,969	2,486	35,079	424	18,037	89	10,341	512	7	14,989
171	Transportation not allocable	138	86	1,522	86	1,554	86	664	2	863	1	27	-	-	-
172	Communication	5,431	4,932	1,084,070	3,840	1,018,862	3,595	953,376	920	47,981	174	12,227	5,278	8	1,503
173	Telephone communication (wire or radio)	1,994	1,813	964,054	1,281	908,590	1,198	890,036	140	15,249	(1)	(1)	1,017	8	1,503
174	Telegraph communication (wire or radio)	26	26	28,408	25	28,284	25	11,477	2	14,384	3	2,419	4	-	-
175	Radio broadcasting and television	2,722	2,488	86,044	2,043	77,242	1,892	49,255	593	16,438	111	7,355	4,194	-	-
176	Communication services, not elsewhere classified	689	605	5,564	491	4,746	480	2,608	185	1,910	(1)	(1)	63	-	-
177	Electric and gas companies and systems	1,299	1,253	2,170,565	926	1,904,185	853	954,447	360	669,169	94	251,993	28,576	80	263,644
178	Electric companies and systems and combination companies and systems.	475	451	1,551,882	367	1,382,920	328	702,293	184	445,315	58	211,765	23,547	67	242,625
179	Gas companies and systems	824	802	618,683	559	521,265	525	252,154	176	223,854	36	40,228	5,029	13	21,019
180	Water supply and other sanitary services	3,631	3,106	49,479	2,754	40,028	2,589	25,731	414	13,051	(1)	(1)	196	2	456
181	Wholesale and retail trade	355,623	312,431	2,125,202	269,575	1,928,520	257,673	1,303,861	57,717	398,394	12,941	199,811	26,454	559	4,355
182	Wholesale trade	117,437	96,907	701,667	84,126	698,114	80,235	465,953	22,504	172,441	5,419	49,841	9,879	229	2,026
183	Groceries and related products	14,073	12,530	105,190	10,988	86,121	10,574	60,753	2,325	20,181	678	4,101	1,086	(1)	(1)
184	Meats and meat products	2,110	1,944	10,630	1,812	9,702	1,746	6,932	380	2,062	(1)	(1)	161	-	-
185	Poultry and poultry products, fish and seafoods, and other groceries and related products.	11,963	10,586	94,560	9,176	76,419	8,828	53,821	1,945	18,119	591	3,554	925	(1)	(1)

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 27.—DEPRECIATION BY METHOD OF COMPUTATION, AND AMORTIZATION FOR EMERGENCY FACILITIES, BY MINOR INDUSTRIAL GROUP—Continued

	Minor industrial group	Total number of active corporation returns	Returns with depreciation										Returns with amortization for emergency facilities	
					Returns with methods of computation shown									
			Number of returns	Amount of depreciation (Thousand dollars)	Total		Straight-line method		Declining balance method		Sum of the years-digits method		Depreciation computed using other methods (Thousand dollars)	Number of returns	Amount of amortization for emergency facilities (Thousand dollars)
					Number of returns	Amount of depreciation (Thousand dollars)	Number of returns	Amount of depreciation (Thousand dollars)	Number of returns	Amount of depreciation (Thousand dollars)	Number of returns	Amount of depreciation (Thousand dollars)			
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	Wholesale and retail trade—Continued														
	Wholesale trade—Continued														
186	Electrical goods, hardware, and plumbing and heating equipment and supplies.	13,671	11,947	58,475	10,390	48,500	9,789	35,205	3,067	10,274	595	2,587	434	(1)	(1)
187	Electrical goods	6,901	6,003	27,953	5,172	22,198	4,828	16,106	1,407	4,346	374	1,493	253	(1)	(1)
188	Hardware, and plumbing and heating equipment and supplies.	6,770	5,944	30,522	5,218	26,302	4,961	19,099	1,660	5,928	221	1,094	181	(1)	(1)
189	Other wholesalers	89,693	72,430	538,002	62,748	563,493	59,872	369,995	17,112	141,986	4,146	43,153	8,359	145	1,978
190	Beer, wine, and distilled alcoholic beverages	2,973	2,733	22,531	2,294	21,070	2,157	13,553	802	6,251	237	978	288	1	1
191	Dry goods and apparel	8,035	5,527	15,740	5,065	14,578	4,862	11,216	1,047	2,576	185	528	258	5	7
192	Drugs, chemicals, and allied products	5,211	3,875	30,275	3,452	23,113	3,294	15,919	769	4,398	287	2,441	355	-	-
193	Lumber and construction materials	5,996	5,086	30,805	4,298	26,869	4,110	18,388	1,367	6,691	364	1,575	215	-	-
194	Machinery, equipment, and supplies	15,866	13,607	83,310	11,957	69,559	11,442	43,900	3,345	18,112	814	5,222	2,325	2	116
195	Motor vehicles and automotive equipment	6,553	5,999	27,720	5,106	24,346	4,894	16,447	1,337	6,187	212	1,149	563	(1)	(1)
196	Farm products--raw materials	5,385	4,614	62,128	3,464	104,357	3,311	91,301	957	10,019	142	2,532	505	(1)	(1)
197	Wholesalers, not elsewhere classified	32,683	26,481	250,379	23,265	268,737	22,105	151,509	6,757	85,916	1,699	27,604	3,708	(1)	(1)
198	Wholesalers not allocable	6,991	4,508	15,114	3,847	10,864	3,697	7,762	731	1,836	206	1,124	142	(1)	(1)
199	Retail trade	217,269	198,926	1,320,453	171,260	1,146,196	164,006	774,082	32,358	210,138	6,887	146,520	15,456	319	278
200	Food	13,896	13,192	299,274	11,492	261,221	10,977	151,530	2,776	65,764	476	38,472	5,455	(1)	(1)
201	General merchandise	14,399	12,405	322,142	10,499	279,460	9,858	154,117	2,250	43,268	855	80,454	1,621	4	12
202	Department stores	3,866	3,624	211,320	3,023	177,665	2,862	87,619	782	26,052	523	62,935	1,059	4	12
203	Mail order houses	1,055	776	3,677	781	2,438	757	1,462	(1)	(1)	(1)	(1)	(1)	-	-
204	Limited price variety stores	2,053	1,622	55,293	1,515	54,483	1,346	33,204	339	6,306	31	14,882	(1)	-	-
205	Merchandise vending machine operators, direct selling organizations, and other general merchandise stores.	7,425	6,383	51,852	5,180	44,874	4,893	31,832	1,004	10,444	249	2,203	395	-	-
206	Apparel and accessories	27,327	24,629	87,496	21,810	74,415	20,281	55,240	4,154	14,456	995	3,718	1,001	(1)	(1)
207	Furniture, home furnishings, and equipment	21,980	20,132	53,196	17,387	46,813	16,820	37,292	3,194	7,284	602	1,586	651	(1)	(1)
208	Automotive dealers and gasoline service stations	37,946	34,767	164,123	29,206	137,280	28,393	114,210	4,872	17,602	1,022	3,817	1,651	(1)	(1)
209	Motor vehicle dealers	25,185	23,202	112,219	19,250	93,540	18,766	79,942	3,219	10,774	597	1,622	1,202	(1)	(1)
210	Tire, battery, and accessory dealers, and miscellaneous aircraft, marine, and automotive dealers.	6,844	6,264	28,336	5,510	24,044	5,342	19,558	993	3,443	232	786	257	(1)	(1)
211	Gasoline service stations	5,917	5,301	23,568	4,446	19,696	4,285	14,710	660	3,385	193	1,409	192	-	-
212	Eating and drinking places	31,381	28,863	149,372	26,336	133,711	24,989	96,615	4,354	25,432	643	9,409	2,255	(1)	(1)
213	Building materials, hardware, and farm equipment	24,655	23,031	89,475	18,990	73,487	18,492	55,141	3,798	13,992	829	3,536	818	(1)	(1)
214	Building materials	14,646	13,709	66,661	11,566	54,812	11,294	40,519	2,635	11,302	662	2,400	591	(1)	(1)
215	Hardware and farm equipment	10,009	9,322	22,814	7,424	18,675	7,198	14,622	1,163	2,690	167	1,136	227	(1)	(1)
216	Other retail stores	45,685	41,907	155,375	35,540	139,809	34,196	109,937	6,960	22,340	1,465	5,528	2,004	(1)	(1)
217	Drug stores and proprietary stores	10,292	9,798	38,738	8,466	29,735	8,097	23,370	1,805	4,479	373	1,317	569	(1)	(1)
218	Liquor stores	4,379	4,005	7,186	3,619	7,031	3,511	5,898	519	929	157	113	(1)	-	-
219	Jewelry stores	4,755	4,452	9,033	2,906	5,445	2,863	4,516	478	729	141	128	72	-	-
220	Secondhand, book, sporting goods, and farm supply stores and fuel and ice dealers and other retail stores.	24,263	21,969	92,193	19,200	76,710	18,490	57,307	3,862	15,216	769	2,948	1,239	(1)	(1)
221	Retail trade not allocable	1,996	1,683	8,225	1,349	20,888	1,235	18,846	296	987	(1)	(1)	(1)	-	-
222	Wholesale and retail trade not allocable	20,917	16,598	103,082	14,189	84,210	13,432	63,826	2,855	15,815	635	3,450	1,119	(1)	(1)
223	Finance, insurance, and real estate	334,388	238,363	1,986,848	209,811	1,861,361	191,041	1,245,482	46,872	474,492	9,251	119,756	21,631	267	8,282
224	Banking	15,205	14,634	279,674	11,344	244,194	10,857	153,737	3,667	54,185	1,298	31,419	4,853	1	2
225	Commercial banks, stock savings banks, trust companies, and establishments related to banking.	14,674	14,104	264,809	10,854	230,585	10,367	140,677	3,632	53,940	1,272	31,211	4,757	1	2
226	Mutual savings banks	531	530	14,865	490	13,609	490	13,060	(1)	(1)	26	208	(1)	-	-
227	Credit agencies other than banks	51,795	25,375	94,294	21,232	100,025	20,227	88,596	2,507	9,127	686	1,587	715	(1)	(1)
228	Savings and loan associations	6,307	5,242	43,071	4,349	51,561	4,268	49,140	298	1,891	(1)	(1)	221	(1)	(1)
229	Personal credit institutions	13,067	9,987	21,835	8,461	19,094	8,210	16,623	756	1,963	291	385	123	(1)	(1)
230	Business credit institutions	7,087	2,361	11,190	2,071	10,306	1,802	7,257	450	2,584	(1)	(1)	(1)	-	-
231	Other credit agencies	3,603	2,265	7,604	1,813	6,023	1,713	4,214	435	1,327	(1)	(1)	213	-	-
232	Credit agencies and finance not allocable	21,731	5,520	10,594	4,538	13,041	4,234	11,362	568	1,362	(1)	(1)	107	(1)	(1)
233	Holding and other investment companies	10,866	2,755	16,564	2,348	14,920	2,223	7,860	255	4,768	(1)	(1)	(1)	(1)	(1)
234	Operating holding companies	923	621	6,611	495	5,714	464	3,763	(1)	(1)	(1)	(1)	139	(1)	(1)
235	Regulated investment companies	314	39	84	32	75	(1)	(1)	1	24	(1)	(1)	-	-	-
236	Small business investment companies, 1958 Act	299	84	49	63	27	(1)	(1)	-	(1)	-	-	-	-	-
237	Other holding and investment companies	9,330	2,011	9,820	1,758	9,104	1,675	4,036	(1)	(1)	(1)	(1)	(1)	(1)	(1)
238	Security and commodity brokers, dealers, exchanges, and services	2,986	2,068	7,700	1,798	12,197	1,667	9,328	405	1,516	(1)	(1)	754	(1)	(1)

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 27.—DEPRECIATION BY METHOD OF COMPUTATION, AND AMORTIZATION FOR EMERGENCY FACILITIES, BY MINOR INDUSTRIAL GROUP—Continued

	Minor industrial group	Total number of active corporation returns	Returns with depreciation											Returns with amortization for emergency facilities	
					Returns with methods of computation shown										
			Number of returns	Amount of depreciation (Thousand dollars)	Total		Straight-line method		Declining balance method		Sum of the years-digits method		Depreciation computed using other methods (Thousand dollars)	Number of returns	Amount of amortization for emergency facilities (Thousand dollars)
					Number of returns	Amount of depreciation (Thousand dollars)	Number of returns	Amount of depreciation (Thousand dollars)	Number of returns	Amount of depreciation (Thousand dollars)	Number of returns	Amount of depreciation (Thousand dollars)			
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	Finance, insurance, and real estate—Continued														
239	Insurance carriers	3,981	2,149	192,113	1,108	105,242	1,066	71,762	215	18,219	77	14,956	305	1	(2)
240	Life insurance	1,732	1,000	149,572	423	78,823	414	52,325	81	13,835	22	12,593	70	1	(2)
241	Mutual insurance, except life or marine, and except mutual fire insurance companies issuing perpetual policies.	804	259	2,103	40	344	37	76	4	262	1	6	-	-	-
242	Other insurance carriers	1,445	890	40,438	645	26,075	615	19,361	130	4,122	(1)	(1)	(1)	-	-
243	Insurance agents, brokers, and service	17,937	13,373	24,919	11,601	21,636	11,051	17,094	1,924	3,047	504	1,194	301	(1)	(1)
244	Real estate, except lessors of real property other than buildings.	223,884	175,456	1,340,997	158,320	1,316,552	142,009	858,643	37,631	382,112	6,447	63,138	12,659	201	7,260
245	Real estate operators (except developers), and lessors of buildings.	149,367	140,470	1,248,569	127,774	1,235,182	114,125	806,725	30,074	356,911	5,396	59,573	11,973	(1)	(1)
246	Subdividers and developers and operative builders	48,174	22,131	66,238	19,503	58,935	17,488	36,039	5,280	19,869	585	2,611	416	78	1
247	Agents, brokers, and managers	10,441	7,868	14,794	6,815	12,409	6,339	8,223	1,627	3,279	265	692	215	(1)	(1)
248	Title abstract companies	1,732	1,398	3,201	1,133	2,733	1,089	2,186	226	391	(1)	(1)	(1)	-	-
249	Combinations of real estate, insurance, loans, law offices.	14,170	3,589	8,195	3,095	7,293	2,968	5,470	424	1,662	(1)	(1)	(1)	(1)	(1)
250	Lessors of real property, except buildings	7,734	2,553	30,587	2,060	46,595	1,941	38,462	268	1,518	49	5,299	(1)	7	930
251	Lessors of mining, oil, and similar properties	2,652	761	5,951	597	3,990	548	2,974	(1)	(1)	(1)	(1)	(1)	-	-
252	Lessors of railroad property	180	98	16,312	77	13,732	73	7,502	7	430	(1)	(1)	(1)	7	930
253	Other lessors of real property, except buildings	4,902	1,694	8,324	1,386	28,873	1,320	27,986	161	447	(1)	(1)	(1)	-	-
254	Services	121,024	102,846	1,433,168	91,274	1,199,989	85,287	733,951	21,548	340,889	4,995	87,253	37,896	182	2,248
255	Hotels, rooming houses, camps, and other lodging places.	11,704	10,628	227,598	9,389	196,816	8,659	122,546	2,222	53,952	573	19,279	1,039	-	-
256	Personal services	21,878	20,430	138,752	18,264	113,958	17,181	80,779	4,039	23,063	997	7,935	2,181	(1)	(1)
257	Laundries, laundry services, and cleaning and dyeing plants.	12,554	11,943	100,767	10,742	82,459	9,922	58,302	2,500	15,964	753	6,707	1,486	(1)	(1)
258	Photographic studios, including commercial photography.	1,548	1,389	5,111	1,282	4,747	1,241	2,791	326	1,788	(1)	(1)	(1)	(1)	(1)
259	Beauty and barber shops, shoe repair and pressing shops, funeral services and other personal services.	7,776	7,098	32,874	6,240	26,752	6,018	19,686	1,213	5,311	213	1,139	616	(1)	(1)
260	Business services	32,360	26,311	347,361	23,245	286,064	21,667	150,158	5,599	100,553	1,432	25,454	9,899	(1)	(1)
261	Advertising	5,733	4,585	36,706	3,977	31,468	3,890	22,348	925	7,285	143	1,509	326	(1)	(1)
262	Credit reporting agencies, duplicating, mailing, and stenographic services, building services, news syndicates, employment agencies, and other business services.	26,627	21,726	310,655	19,268	254,596	17,777	127,810	4,674	93,268	1,289	23,945	9,573	(1)	(1)
263	Automobile repair, services, and garages, and other repair services.	18,883	17,015	382,632	15,336	318,239	14,601	228,416	3,328	75,183	635	10,916	3,724	(1)	(1)
264	Automobile repair, automobile services, and garages.	13,482	12,224	370,209	10,942	307,341	10,313	219,880	2,439	73,149	526	10,762	3,550	(1)	(1)
265	Other repair services	5,401	4,791	12,423	4,394	10,898	4,288	8,536	889	2,034	(1)	(1)	(1)	-	-
266	Motion pictures	6,908	5,300	96,106	4,563	70,054	4,340	41,611	945	7,342	213	2,617	18,484	1	136
267	Motion picture production and distribution and motion picture service industries.	2,478	1,327	48,067	1,270	32,431	1,178	12,886	325	2,606	(1)	(1)	(1)	1	136
268	Motion picture theaters	4,430	3,973	48,039	3,293	37,623	3,162	28,725	620	4,736	164	992	(1)	-	-
269	Amusement and recreation services, except motion pictures.	14,471	12,078	189,238	10,760	172,618	9,588	83,355	3,120	70,928	621	16,656	1,679	1	(2)
270	Other services	14,820	11,084	51,481	9,717	42,240	9,251	27,086	2,295	9,868	524	4,396	890	(1)	(1)
271	Nature of business not allocable	17,337	3,329	4,688	2,492	3,252	2,299	2,337	378	774	(1)	(1)	(1)	-	-

[1]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[2]Less than $500 per return.
NOTE: See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

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4. Corporation Income Tax

Returns, Historical Summary

1952-53 through 1961-62

CORPORATION INCOME TAX RETURNS, 1952-53 THROUGH 1961-62

Page

Corporation income tax returns, historical summary 1952-53 through 1961-62 273

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CORPORATION INCOME TAX RETURNS, HISTORICAL SUMMARY 1952-53 THROUGH 1961-62

HISTORICAL COMPARABILITY OF TERMS

The following notes explain changes in the definition of terms over the ten-year period covered by the historical statistics shown in this section. These changes are based mainly on amendments to the Internal Revenue Code and on revisions to the income tax return forms. The explanations are supplemental to the more complete definitions in the Explanation of Terms section of this report which should also be used in conjunction with the historical statistics. Most all amendments to the Internal Revenue Code affect the year to year comparability of statistics from corporation income tax returns. Therefore, when making comparisons of detailed historical information the text of the annual *Statistics of Income* publications should be referred to for explanations of the changes in law which are pertinent to the statistics.

Amortization pertained only to the writeoff of Government-certified emergency facilities and grain storage facilities prior to the enactment of the 1954 Code. Beginning with the statistics for 1955-56, amortization of research, experimental, exploration, development, organizational, trademark, and trade-name expenditures were also included.

Assets greater than zero referred to returns of only those corporations which supplied balance sheet information prior to 1959-60. Beginning with the statistics for 1959-60, estimates of balance sheet amounts were made for returns of corporations which had assets but which did not include balance sheet information with their return. Thus, since 1959-60, returns with assets greater than zero comprised all returns of corporations with assets at the end of their accounting period.

Assets zero or not reported referred to returns without balance sheets and returns with zero assets prior to the statistics for 1959-60. Beginning with 1959-60, estimates of balance sheet information were made for returns with assets not reported and the term Zero assets was used for returns of corporations which had merged, liquidated, or otherwise disposed of assets during the year.

Business receipts included premiums of life insurance companies beginning with the statistics for 1958-59. These amounts were not previously reported for tax purposes.

Depletion shown for years prior to 1955-56 included amounts of "discovery" depletion as well as amounts of "cost" depletion and "percentage" depletion. In computing discovery depletion, the allowable deduction in the case of certain mining property was based on the fair market value of the property after the discovery of the minerals. Discovery depletion was discontinued with the enactment of the Internal Revenue Code of 1954 so that the statistics shown for 1955-56 and later years were based on only cost or percentage depletion.

Depreciation statistics for 1954-55 and later years reflect the more general use of the accelerated methods of computing the deduction as specifically authorized by the 1954 Code.

Excess profits tax as shown for 1952-53 through 1954-55 was imposed by the Excess Profits Tax Act of 1950. Certain provisions of this act were amended by the Revenue Act of 1951. The tax was, in general, 30 percent of adjusted excess profits net income. A general limitation on the amount of tax was provided by each revenue act. Under the 1951 Act, the limit applicable to the excess profits tax was 18 percent of the excess profits net income. There were also a number of specific relief provisions and limitations of tax, applicable to specified types of corporations or industries.

In determining excess profits net income, capital gains and losses and dividend receipts were excluded from income. With these income exceptions and a few other minor adjustments, excess profits net income was similar to net income. Excess profits net income was adjusted, before applying the 30 percent tax rate, by deduction of a special credit based on earnings over a specified base period or on a specified percentage of invested capital. A minimum credit of $25,000 was allowed all corporations, and a computed credit amounting to more than the excess profits net income for the year could be credited to certain other years.

The amounts shown are after limitation and adjustments and before foreign tax credit. The tax became effective July 1, 1950, and was terminated December 31, 1953. For returns with accounting periods beginning before and ending after these dates, the tax was a prorated amount determined according to the number of days in the accounting period falling within the effective period.

Excess profits tax is discussed in more detail in the *Statistics of Income* reports for 1951 and 1950.

Foreign tax credit statistics shown in the historical tables reflect different methods of computing the statutory limitation on the amount allowable. (See the Changes in Law section of this report.) The statistics for 1952-53 and 1953-54 reflect the imposition of both the "per country" and an "overall limitation" while for 1954-55 through 1960-61 only the "per country" limitation was applicable. For 1961-62, corporations could elect whether the per country or the overall limitation was to apply.

Carryback and carryforward of foreign taxes in excess of the current-year limitation was provided for taxable years beginning after December 31, 1957. Amounts had to be first carried back two years (but not to taxable years beginning before January 1, 1958) and then forward to the five succeeding taxable years. The statistics reflect amounts attributable to current-year

foreign taxes and amounts carried forward from prior years. The amounts carried back are not reported on the current-year tax return and are therefore not available in *Statistics of Income*.

Income tax statistics were affected, mainly, by the change in treatment of life insurance companies reflected in the statistics for 1959-60 and later years. This change, attributable to the Life Insurance Company Income Tax Act of 1959, is outlined in the Changes in Law section of this report.

For corporations in general, there was also a change of one percentage point in the rate applicable to Net long-term capital gain reduced by net short-term capital loss when the alternative tax was payable. For taxable years beginning before April 1, 1954, the rate was 26 percent; for taxable years beginning after that date the rate was 25 percent.

Long-term debt, prior to the 1954-55 statistics, included bonds, notes, and mortgages payable with original maturity of one year or more. Beginning with the statistics for 1955-56, long-term debt included bonds, notes, and mortgages payable with date of maturity one year or more from the date of the balance sheet. The definition of this item was revised during 1954-55 so that the statistics for this period comprised amounts reported under both the old and new definitions.

Net capital assets except land consisted of depreciable, depletable, and intangible assets less accumulated depreciation, depletion, and amortization.

Net capital gains included amounts reported by life insurance companies beginning with 1959-60 based on provisions of the Life Insurance Company Income Tax Act of 1959. A few changes in the definition of capital assets occurred over the period covered by the historical statistics. Not includible as capital assets beginning with 1953-54 were gains or losses on accounts and notes receivable acquired in the ordinary course of trade of business for services rendered or on the sale of property includible in inventory or ordinarily held for sale. Also beginning with 1953-54, gains or losses on the cancellation of leases or certain distributor's agreements were considered to be capital gains or losses.

Since 1958, when Small Business Investment Companies were authorized, losses on stock issued by these companies, or losses sustained by these companies on certain convertible debentures (or stock after conversion) were considered to be ordinary losses rather than capital losses.

Net income or deficit of life insurance companies, prior to 1958-59, was based on the statutory reporting requirements and was defined as gross taxable receipts from investments only, reduced by investment deductions but not by those additional deductions which were unique to life insurance companies. Beginning with the statistics for 1958-59, the statutory reporting requirements changed and net income or deficit was defined as the gain or loss from operations as reported on the Form 1120L with two modifications: Statutory special deductions were added back to the gain or loss from operations and, beginning with 1959-60, capital gains were also included.

Net operating loss carryforward was affected by the requirement that losses first had to be carried back to offset tax for a specified number of prior years. Losses sustained during 1958-1962 must have been carried back three years; losses sustained during 1954-1957 for two years; and losses sustained during 1952-1953 for one year. For life insurance companies, 1958 was the first year the deduction was applicable.

Net worth shown for the period 1954-55 included amounts reported as Reserves for estimated expenses which was a balance sheet item on the return form for 1954 only.

Other investments included mortgage and real estate loans of corporations other than banks and trust companies in the historical tables only. Loans to stockholders were also included beginning with the statistics for 1960-61.

Specified current assets, except investments consisted of Cash; Notes and accounts receivable (less reserves for bad debts); Inventories; and, for banks and trust companies, Mortgage and real estate loans.

For 1954-55 through 1958-59, Specified current assets also included Prepaid expenses and supplies, an account that was encompassed in Other current assets beginning with 1959-60, and the more inclusive Other current assets account was substituted in Specified current assets beginning with 1959-60. (Also included in the Other current assets account were short-term marketable securities, not previously considered as part of Specified current assets.) Therefore, beginning with 1959-60, Specified current assets included the current accounts identified on the tax return balance sheet except certain investments. Previously, the total amount of current assets could not be obtained from the tax return.

Specified current liabilities for 1951-52 through 1953-54 as shown in the historical tables consisted of Accounts payable and Bonds, notes, and mortgages payable with original maturity of less than one year. Beginning with 1955-56, it consisted of Accounts payable and Bonds, notes, and mortgages payable with maturity less than one year from date of balance sheet. The definition of Bonds, notes, and mortgages payable was revised during 1954-55 so that the statistics for this one period comprised data reported under both the old and new definitions.

Beginning with 1957-58, Specified current liabilities also included Deposits and withdrawable shares. For 1954-55 through 1958-59, the statistics included Accrued expenses. This account was encompassed in Other current liabilities beginning with 1959-60, and the more inclusive Other current liabilities account was substituted in Specified current liabilities beginning with 1959-60. Therefore, beginning with 1959-60, Specified current liabilities included all of the current accounts on the balance sheet. Previously, the total amount of current liabilities could not be obtained from the tax returns.

Total assets, beginning 1959-60, included estimated amounts attributable to corporations which owned assets at the end of their accounting period but which did not furnish balance sheet information with their return.

Total compiled receipts included premiums of life insurance companies beginning with the statistics for 1958-59. These amounts were not previously reported for tax purposes.

CORPORATION RETURNS

Table 28. — NUMBER OF RETURNS, 1952-53 THROUGH 1961-62

Year	Total	Inactive corporations[1]	Active corporations		
			Total	Consolidated returns	
				Parent corporations	Subsidiary corporations
	(1)	(2)	(3)	(4)	(5)
1961-62	1,240,759	50,473	1,190,286	4,553	19,501
1960-61	1,187,642	47,068	1,140,574	4,534	16,547
1959-60	1,119,835	45,715	1,074,120	4,060	14,951
1958-59	1,032,632	42,251	990,381	3,719	13,656
1957-58	984,516	44,369	940,147	3,888	13,512
1956-57	924,961	39,214	885,747	3,594	13,131
1955-56	842,125	34,822	807,303	2,906	10,966
1954-55	754,019	31,214	722,805	2,723	10,416
1953-54	730,974	32,999	697,975	2,408	9,670
1952-53	705,497	33,426	672,071	2,169	9,019

[1]Historical tables do not include any data for inactive returns other than the number of returns in this table.

NOTE: For explanatory statements and comparability of data, see the texts for the 1961-62 tables and for these historical tables. "Description of the Sample and Limitations of the Data" for each of the periods 1952-53 through 1961-62 appears in the annual volume for those periods.

ACTIVE CORPORATION RETURNS

Table 29. —NUMBER OF RETURNS, TOTAL ASSETS, SELECTED RECEIPTS AND DEDUCTIONS, NET INCOME, TAX, FOREIGN TAX CREDIT, AND DISTRIBUTIONS TO STOCKHOLDERS, 1952-53 THROUGH 1961-62

Type of return and year	Number of active corporation returns	Total assets (Thousand dollars)	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Wholly tax-exempt interest (Thousand dollars)	Dividends received from—		Net long-term capital gain reduced by net short-term capital loss (Thousand dollars)
						Domestic corporations (Thousand dollars)	Foreign corporations (Thousand dollars)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Returns with and without net income:								
1961-62[1]	1,190,286	1,289,516,071	873,177,644	823,943,265	1,140,236	3,276,302	1,514,362	4,457,645
1960-61[1]	1,140,574	1,206,662,112	849,131,939	802,790,920	994,086	3,083,806	1,069,708	3,057,994
1959-60[1]	1,074,120	1,136,667,759	816,799,884	772,914,545	857,329	2,948,191	1,040,403	2,971,045
1958-59[1]	990,381	1,064,480,945	735,338,092	696,593,934	701,223	2,829,313	925,236	3,027,435
1957-58	940,147	996,400,222	720,413,567	684,883,382	596,906	2,680,995	771,942	2,099,869
1956-57	885,747	948,951,108	679,868,168	646,672,235	527,736	2,688,181	758,292	2,331,975
1955-56	807,303	888,621,270	642,248,036	612,682,730	471,045	2,571,769	772,177	2,204,875
1954-55	722,805	805,300,082	554,822,450	528,905,708	392,403	2,332,226	613,140	1,929,629
1953-54	697,975	761,877,397	558,242,262	534,567,518	316,784	2,388,770	576,236	1,235,135
1952-53	672,071	721,864,264	531,307,298	509,318,667	279,196	2,350,246	547,695	1,353,588
Returns with net income:								
1961-62[1]	715,589	1,086,797,445	750,598,885	709,250,561	1,077,649	3,156,520	1,500,067	4,078,776
1960-61[1]	670,239	1,021,529,338	724,451,248	685,691,937	945,058	2,953,659	1,044,608	2,788,162
1959-60[1]	670,581	978,345,823	719,416,050	682,186,185	808,260	2,845,853	1,032,671	2,789,454
1958-59[1]	611,131	912,527,848	632,342,814	599,575,755	658,383	2,723,163	914,821	2,786,143
1957-58	572,936	860,949,019	625,621,466	595,601,667	531,728	2,522,148	763,986	1,913,517
1956-57	559,710	841,146,966	614,857,002	586,109,306	489,319	2,600,059	752,126	2,188,131
1955-56	513,270	797,097,038	584,975,387	558,996,176	462,961	2,533,766	769,527	2,087,257
1954-55	441,177	713,530,577	484,727,486	462,063,942	384,322	2,253,062	606,952	1,812,320
1953-54	441,767	692,854,707	506,450,081	485,362,717	311,473	2,364,608	573,428	1,150,017
1952-53	442,577	662,806,334	486,441,344	466,639,140	273,759	2,325,027	546,178	1,285,629
Form 1120-S returns:								
1961-62	106,048	10,747,269	26,175,449	25,593,550	n.a.	3,789		149,579
1960-61	90,221	9,334,835	23,417,799	22,946,017	690	3,373		81,778
1959-60	71,140	7,633,413	19,199,731	18,858,054	3,567	3,355		82,531
1958-59[3]	43,945	4,637,397	11,579,638	11,388,206	1,223	2,166		46,168

Type of return and year	Depreciation (Thousand dollars)	Amortization (Thousand dollars)	Depletion (Thousand dollars)	Net income or deficit (Thousand dollars)	Taxes			Foreign tax credit (Thousand dollars)	Distributions to stockholders other than in own stock (Thousand dollars)
					Total (Thousand dollars)	Income tax (Thousand dollars)	Excess profits tax (Thousand dollars)		
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Returns with and without net income:									
1961-62[1]	23,687,786	971,828	3,586,569	45,893,900	22,188,057	22,188,057	-	1,489,950	18,037,780
1960-61[1]	22,159,675	1,216,881	3,522,575	43,505,174	21,866,299	21,866,299	-	1,223,501	17,193,201
1959-60[1]	20,493,626	1,565,991	3,239,439	46,797,267	22,524,687	22,524,687	-	1,179,313	16,241,581
1958-59[1]	18,677,093	1,999,240	3,148,433	38,522,869	18,814,304	18,814,304	-	1,070,294	14,951.724
1957-58	16,968,312	2,463,876	3,346,809	44,476,464	20,581,934	20,581,934	-	1,052,633	14,913,733
1956-57	14,952,881	2,625,949	3,084,301	46,884,912	21,364,290	21,364,290	-	997,813	14,498,400
1955-56	13,418,787	2,590,333	2,805,495	47,478,271	21,740,890	21,740,890	-	959,418	13,592,432
1954-55	13,691,465		2,358,630	36,328,435	16,860,952	16,823,241	37,711	725,549	11,913,430
1953-54	10,510,610	1,515,294	2,301,799	39,484,687	19,869,049	18,255,625	1,613,424	641,634	11,600,757
1952-53	9,604,404	831,310	2,126,452	38,456,179	19,147,694	17,596,969	1,550,725	(2)	11,262,757
Returns with net income:									
1961-62[1]	19,769,298	721,469	3,118,091	52,401,331	22,188,057	22,188,057	-	1,489,950	17,353,730
1960-61[1]	18,565,763	956,774	3,111,815	50,382,345	21,866,299	21,866,299	-	1,223,501	16,606,986
1959-60[1]	17,592,188	1,271,291	2,945,307	51,651,374	22,524,687	22,524,687	-	1,179,313	15,796,685
1958-59[1]	15,582,519	1,617,923	2,783,391	43,489,773	18,814,304	18,814,304	-	1,070,294	14,498,023
1957-58	14,409,184	2,140,346	2,963,227	48,664,002	20,581,934	20,581,934	-	1,052,633	14,402,796
1956-57	13,170,657	2,493,421	2,864,822	50,184,217	21,364,290	21,364,290	-	997,813	14,193,395
1955-56	11,854,586	2,401,022	2,629,134	50,328,887	21,740,890	21,740,890	-	959,418	13,400,660
1954-55	11,686,519		2,198,145	39,572,830	16,860,952	16,823,241	37,711	725,549	11,590,810
1953-54	9,297,382	1,465,313	2,152,466	41,819,445	19,869,049	18,255,625	1,613,424	641,634	11,422,624
1952-53	8,634,924	818,087	1,992,845	40,431,697	19,147,694	17,596,969	1,550,725	(2)	11,133,098
Form 1120-S returns:									
1961-62	442,765	n.a.	n.a.	564,447	Not applicable				451,919
1960-61	382,341	5,100	20,333	382,479					330,397
1959-60	295,201	3,986	7,027	395,299					156,370
1958-59[3]	172,780	2,133	2,106	88,890					67,108

n.a. - Not available. [1]Includes Form 1120-S returns of small business corporations taxed through shareholders which are shown separately below. [2]Not tabulated.

[3]Returns with accounting periods beginning after December 31, 1957, and ending after September 2, 1958, filed under provisions added to the Internal Revenue Code September 2, 1958.

NOTE: For explanatory statements and comparability of data, see the texts for the 1961-62 tables and for these historical tables. "Description of the sample and limitations of the Data" for each of the periods 1952-53 through 1961-62 appears in the annual volume for those periods.

Table 30.—NUMBER OF RETURNS, ASSETS, LIABILITIES, AND NET WORTH, BY INDUSTRIAL DIVISION, 1952-53 THROUGH 1961-62

Industrial division and year	Number of active corporation returns	Returns with assets greater than zero									
		Number of returns	Total assets (Thousand dollars)	Specified current assets		Investments		Net capital assets, except land (Thousand dollars)	Specified current liabilities (Thousand dollars)	Long-term debt (Thousand dollars)	Net worth (Thousand dollars)
				Inventories, end of year (Thousand dollars)	Other (Thousand dollars)	Government obligations (Thousand dollars)	Other investments (Thousand dollars)				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
ALL INDUSTRIAL DIVISIONS											
1961-62	1,190,286	1,147,481	1,289,516,071	94,818,310	409,644,064	144,759,556	299,462,170	288,871,991	513,599,664	166,520,929	434,193,770
1960-61	1,140,574	1,095,439	1,206,662,112	91,334,436	381,779,381	135,180,295	276,893,954	274,174,653	477,019,118	153,566,489	408,965,846
1959-60	1,074,120	1,017,767	1,136,667,759	88,303,970	358,226,635	134,293,124	254,576,140	258,512,102	447,160,978	142,912,726	389,003,525
1958-59	990,381	927,635	1,064,480,945	80,047,151	335,381,006	132,946,823	232,642,243	244,035,704	416,625,251	132,081,697	369,197,199
1957-58	940,147	879,106	996,400,222	80,560,388	315,451,060	121,621,060	212,299,385	230,539,371	386,164,322	122,515,496	344,350,707
1956-57	885,747	827,916	948,951,108	78,743,583	303,847,807	122,071,410	198,829,079	212,856,187	368,017,012	108,927,833	327,667,162
1955-56	807,303	746,962	888,621,270	70,920,248	282,108,545	131,897,643	179,557,970	194,660,406	98,711,339	98,398,667	305,447,905
1954-55	722,805	667,856	805,300,082	62,913,531	242,552,333	131,408,592	160,552,644	180,460,017	80,764,800	90,797,304	279,768,842
1953-54	697,975	640,073	761,877,397	65,518,980	228,453,147	123,599,072	147,188,108	170,056,781	56,947,903	86,606,554	269,181,568
1952-53	672,071	615,698	721,864,264	64,520,152	220,498,519	120,302,617	132,511,693	159,575,882	56,823,306	80,628,008	254,006,482
AGRICULTURE, FORESTRY, AND FISHERIES											
1961-62	18,981	18,522	4,691,334	567,796	955,876	71,213	496,069	1,552,913	1,180,063	899,116	2,374,538
1960-61	17,139	16,642	4,062,591	471,930	849,021	45,189	478,168	1,307,461	981,100	746,233	2,147,968
1959-60	15,603	14,502	3,586,542	434,399	685,313	61,159	432,407	1,192,891	789,865	675,861	1,960,345
1958-59	13,945	12,618	3,522,637	395,203	752,339	88,357	423,290	1,140,761	790,748	609,617	1,973,496
1957-58	11,833	10,676	2,884,543	318,302	569,463	88,261	294,122	1,003,275	648,251	523,750	1,604,211
1956-57	10,973	9,892	2,677,768	304,200	602,161	106,528	260,293	897,917	602,161	384,642	1,583,490
1955-56	10,303	9,023	2,599,576	283,948	529,547	96,862	240,899	924,051	546,094	378,693	1,877,929
1954-55	8,779	7,790	2,620,450	277,629	667,569	121,438	254,986	869,405	578,009	333,791	1,969,942
1953-54	9,405	8,259	2,392,298	299,392	446,695	99,505	204,469	879,638	354,322	356,309	1,543,670
1952-53	8,869	7,738	2,355,072	331,783	447,691	95,883	222,004	821,766	384,490	331,869	1,509,824
MINING											
1961-62	13,731	13,160	17,943,960	999,595	3,861,190	864,498	2,389,059	9,180,208	2,972,806	2,977,333	11,185,468
1960-61	13,017	12,265	16,949,154	921,278	3,618,771	922,996	2,254,539	8,735,716	2,715,041	2,853,953	10,676,688
1959-60	12,920	11,956	16,039,390	882,593	3,235,695	979,951	1,998,905	8,425,850	2,593,487	3,009,032	10,068,245
1958-59	12,117	10,971	15,061,650	827,904	3,302,788	905,162	1,940,669	7,633,953	2,671,521	2,352,747	9,738,249
1957-58	12,675	11,532	14,572,365	922,553	3,029,922	942,210	1,821,093	7,472,834	2,562,581	2,121,880	9,536,074
1956-57	11,743	10,861	14,015,234	757,140	3,085,043	1,033,084	1,674,117	7,076,113	2,570,622	2,069,495	9,001,635
1955-56	10,718	9,683	13,264,768	631,305	2,994,437	1,017,164	1,465,931	6,783,961	2,269,072	2,067,159	8,486,339
1954-55	9,585	8,704	11,891,355	640,408	2,662,264	824,330	1,396,228	5,944,927	1,828,883	1,713,453	7,969,542
1953-54	9,147	8,164	11,966,537	761,248	2,343,599	1,047,215	1,673,820	5,720,585	1,276,605	1,667,397	8,059,701
1952-53	9,055	7,998	12,034,027	802,778	2,393,414	899,832	1,449,388	6,077,403	1,321,196	1,832,506	7,931,577
CONSTRUCTION											
1961-62	83,791	81,351	17,745,002	2,534,996	8,959,988	308,257	1,507,898	2,810,014	8,000,436	1,961,593	5,958,391
1960-61	72,332	69,650	15,367,159	1,643,020	7,428,695	298,218	1,188,679	2,609,339	6,565,845	1,549,474	5,323,512
1959-60	66,260	63,212	14,221,541	1,561,519	7,386,227	346,744	1,076,943	2,404,592	5,920,764	1,343,824	5,038,565
1958-59	59,847	56,181	13,204,441	1,302,902	7,899,752	275,944	1,038,022	2,094,125	4,504,184	1,308,220	4,922,956
1957-58	53,576	50,425	11,934,554	1,039,921	7,389,408	218,329	838,899	1,932,555	4,074,056	1,033,633	4,529,078
1956-57	48,292	45,223	10,385,795	928,913	6,419,389	176,011	706,374	1,674,331	3,727,495	731,324	3,951,778
1955-56	41,569	38,653	9,318,859	692,893	5,644,559	148,902	892,950	1,517,339	3,237,362	784,415	3,700,720
1954-55	36,130	33,700	8,254,171	886,226	4,806,273	163,395	625,271	1,309,040	2,632,786	630,589	3,404,581
1953-54	34,866	32,158	7,413,956	664,215	4,447,708	168,979	510,965	1,230,777	1,976,191	628,271	3,073,166
1952-53	31,817	29,433	7,307,149	793,379	4,290,139	169,024	503,700	1,232,014	1,904,380	713,243	2,981,810
MANUFACTURING											
1961-62	173,558	169,072	275,963,520	57,522,979	69,548,445	12,548,280	33,504,578	92,806,268	55,517,405	35,133,299	176,515,342
1960-61	165,862	161,691	262,308,383	55,763,129	62,529,051	12,878,600	31,386,528	90,520,446	51,098,571	33,177,078	169,069,614
1959-60	156,297	151,689	252,134,247	54,798,833	60,321,542	15,390,453	27,169,034	86,601,956	49,842,725	32,131,553	161,889,783
1958-59	150,696	145,531	235,835,922	49,642,618	57,896,320	11,763,923	24,650,153	84,514,921	41,479,759	31,273,652	154,849,940
1957-58	138,566	133,558	224,909,817	50,358,205	53,248,769	11,154,839	22,419,274	80,890,821	40,377,605	29,032,457	146,275,916
1956-57	132,835	128,457	216,363,356	49,788,233	53,569,516	11,111,609	21,162,085	74,570,753	41,468,049	26,121,235	138,988,717
1955-56	129,828	124,199	201,360,303	44,422,431	49,893,104	15,183,121	18,911,387	67,355,197	38,245,096	22,426,208	130,992,963
1954-55	120,896	115,820	181,890,701	39,872,109	44,593,989	11,936,447	16,793,232	62,924,056	32,619,172	21,547,364	119,903,727
1953-54	121,086	115,254	176,805,456	42,992,240	41,214,744	12,975,131	14,292,147	59,365,425	22,257,896	20,392,180	113,813,688
1952-53	119,399	113,711	170,282,137	41,800,500	41,655,487	11,880,827	14,040,762	55,539,314	22,782,915	19,372,109	109,496,259
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES											
1961-62	49,048	47,659	155,534,789	3,126,259	12,860,583	3,592,466	8,759,884	123,580,137	15,667,746	60,955,175	74,718,387
1960-61	43,852	42,321	144,774,460	3,092,853	11,720,756	3,097,578	7,213,643	116,195,979	14,716,862	55,791,382	70,164,834
1959-60	43,195	40,065	137,319,136	3,006,901	10,985,749	3,493,001	6,944,010	109,309,045	13,451,402	52,321,090	67,833,010
1958-59	37,920	35,161	128,677,809	2,709,588	9,228,927	3,127,909	6,608,540	102,941,361	10,923,115	49,166,483	64,787,754
1957-58	37,763	34,492	121,315,999	3,003,822	8,951,118	2,923,596	6,276,865	96,339,944	10,750,069	45,904,791	60,972,278
1956-57	36,181	32,895	113,837,771	3,049,868	8,834,178	3,268,468	5,887,021	89,294,276	10,571,417	41,317,384	57,879,690
1955-56	33,017	29,704	106,377,909	2,623,017	7,845,020	3,749,822	5,686,352	82,819,077	9,604,380	38,727,284	54,340,400
1954-55	29,122	26,067	98,637,129	2,467,958	7,462,178	2,814,534	5,752,473	76,994,554	8,146,563	36,555,557	50,451,811
1953-54	29,937	26,314	95,220,365	2,381,375	7,013,138	3,150,563	7,278,219	72,169,917	4,212,792	35,053,104	48,819,536
1952-53	28,460	25,139	90,041,235	2,352,247	7,205,520	2,829,535	7,707,254	66,856,440	4,111,405	33,061,641	45,982,764
WHOLESALE AND RETAIL TRADE											
1961-62	364,947	353,251	94,590,990	28,782,904	37,554,965	1,016,710	8,630,173	14,287,753	33,233,097	10,389,767	46,757,129
1960-61	355,623	345,746	92,218,645	28,434,238	36,286,435	1,243,751	8,164,315	13,985,430	32,141,961	9,894,176	46,457,955
1959-60	334,717	323,163	87,556,508	26,704,284	34,822,409	1,523,118	7,598,651	13,235,842	29,904,438	9,623,971	44,761,081
1958-59	311,477	294,629	79,345,654	24,230,040	31,838,995	1,174,048	6,460,857	12,290,683	25,777,750	8,349,547	42,011,164
1957-58	305,117	289,377	76,829,566	24,020,990	29,439,354	1,344,398	6,237,181	12,237,896	25,083,064	7,334,863	41,101,298
1956-57	286,252	270,951	73,468,087	23,124,131	28,618,568	1,393,388	5,462,663	11,679,547	24,266,800	6,478,387	39,512,993
1955-56	264,968	248,071	69,112,739	21,578,189	27,569,255	1,380,693	5,152,553	10,529,098	22,475,994	5,794,555	37,866,598
1954-55	238,523	222,801	59,131,799	18,138,316	23,230,737	1,380,737	4,270,084	9,322,762	17,846,592	4,972,978	33,921,650
1953-54	228,360	212,931	56,370,085	17,828,268	21,378,307	1,510,525	3,934,007	8,963,754	13,901,504	4,968,368	32,804,268
1952-53	221,314	205,848	55,791,741	17,802,037	21,387,991	1,369,670	3,799,050	8,834,348	14,043,310	4,571,902	32,529,371

NOTE: For explanatory statements and comparability of data, see the texts for the 1961-62 tables and for these historical tables. "Description of the Sample and Limitations of the Data" for each of the periods 1952-53 through 1961-62 appears in the annual volume for those periods.

ACTIVE CORPORATION RETURNS

Table 30. —NUMBER OF RETURNS, ASSETS, LIABILITIES, AND NET WORTH, BY INDUSTRIAL DIVISION, 1952-53 THROUGH 1961-62—Continued

Industrial division and year	Number of active corporation returns	Returns with assets greater than zero									
		Number of returns	Total assets (Thousand dollars)	Specified current assets		Investments		Net capital assets, except land (Thousand dollars)	Specified current liabilities (Thousand dollars)	Long-term debt (Thousand dollars)	Net worth (Thousand dollars)
				Inventories, end of year (Thousand dollars)	Other (Thousand dollars)	Government obligations (Thousand dollars)	Other investments (Thousand dollars)				
FINANCE, INSURANCE, AND REAL ESTATE	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1961-62	340,210	326,858	699,887,834	176,352	269,207,339	125,956,977	241,181,245	35,207,446	390,653,360	46,794,899	107,984,255
1960-61	334,388	317,630	650,590,826	141,292	253,484,687	116,299,252	223,610,941	32,357,333	363,146,849	44,016,643	97,202,381
1959-60	318,592	297,922	606,824,809	96,166	235,300,291	112,047,088	206,896,942	29,695,921	339,430,379	38,911,636	89,692,694
1958-59	293,928	272,305	572,513,249	80,831	219,560,150	115,336,516	189,539,082	26,772,450	326,045,660	34,984,917	83,938,914
1957-58	276,935	255,976	528,508,572	93,655	208,452,155	104,620,675	172,395,067	24,412,298	298,620,364	32,763,459	73,665,298
1956-57	265,005	244,755	504,570,835	58,642	198,648,740	104,674,397	161,957,877	22,267,148	21,242,851	28,824,303	70,520,380
1955-56	234,019	213,680	474,858,023	46,584	184,255,068	110,053,750	145,626,065	20,155,307	19,354,018	25,696,792	62,949,740
1954-55	205,339	187,172	432,476,851	47,865	156,243,008	113,924,498	130,034,586	19,011,337	14,735,345	22,724,157	57,462,669
1953-54	195,207	175,653	401,975,574	31,474	149,093,354	104,413,861	118,004,273	17,755,427	11,363,715	21,377,648	52,064,473
1952-53	185,855	166,749	374,890,824	26,926	140,717,967	102,819,824	103,656,226	16,522,696	10,818,316	18,778,776	48,775,574
SERVICES											
1961-62	137,955	131,260	22,829,046	1,094,621	6,558,861	400,033	2,914,748	9,413,517	6,294,640	6,353,433	8,534,833
1960-61	121,024	116,271	19,853,108	856,170	5,654,583	384,441	2,448,573	8,398,398	5,498,368	5,444,322	7,672,580
1959-60	110,005	102,668	18,354,967	806,603	5,266,338	426,300	2,293,385	7,548,639	4,997,248	4,790,353	7,504,477
1958-59	97,200	89,494	15,869,557	836,983	4,737,159	262,481	1,866,515	6,563,545	4,286,716	3,962,759	6,753,507
1957-58	90,597	82,429	14,857,660	772,134	4,191,753	324,540	1,834,781	6,153,743	3,922,478	3,734,154	6,297,177
1956-57	81,598	74,372	13,089,741	718,280	3,819,213	295,137	1,585,618	5,328,376	3,405,734	2,903,596	5,977,200
1955-56	72,892	66,011	11,263,709	629,543	3,232,863	263,466	1,402,748	4,514,155	2,752,208	2,412,699	5,451,880
1954-55	64,845	58,117	10,017,262	574,311	2,725,277	223,764	1,363,883	4,013,415	2,266,207	2,240,858	4,929,611
1953-54	63,517	56,473	9,470,813	551,487	2,419,477	228,490	1,240,171	3,891,398	1,543,072	2,132,674	4,858,075
1952-53	61,647	54,690	8,915,709	601,713	2,303,662	235,237	1,068,819	3,646,716	1,409,814	1,925,404	4,664,241
NATURE OF BUSINESS NOT ALLOCABLE											
1961-62	8,065	6,348	329,596	12,808	136,817	1,122	78,516	33,735	80,111	56,314	165,231
1960-61	17,337	13,223	537,786	10,526	207,382	10,270	148,568	64,551	154,521	93,228	250,314
1959-60	16,531	12,590	630,619	12,672	223,071	25,310	165,863	97,366	230,670	105,406	253,325
1958-59	13,251	10,745	450,026	21,082	164,576	12,483	115,115	83,905	145,798	73,745	181,179
1957-58	13,085	10,641	587,146	30,806	179,118	4,212	182,103	96,005	125,854	66,499	369,377
1956-57	12,868	10,510	542,521	14,176	250,999	12,788	133,031	67,726	161,883	97,447	255,279
1955-56	9,989	7,938	465,384	12,338	144,692	3,863	179,085	62,221	227,115	110,862	81,336
1954-55	9,586	7,685	380,364	8,709	161,038	19,449	61,901	70,521	111,243	78,557	159,309
1953-54	6,450	4,867	262,313	9,281	96,125	4,803	50,037	79,860	61,806	30,603	144,991
1952-53	5,655	4,392	246,370	8,789	96,648	2,785	64,490	45,185	47,480	40,558	139,062

NOTE: For explanatory statements and comparability of data, see the texts for the 1961-62 tables and for these historical tables. "Description of the Sample and Limitations of the Data" for each of the periods 1952-53 through 1961-62 appears in the annual volume for those periods.

ACTIVE CORPORATION RETURNS WITH ASSETS GREATER THAN ZERO

Table 31.—NUMBER OF RETURNS, ASSETS, LIABILITIES, AND NET WORTH, BY SIZE OF TOTAL ASSETS, 1952-53 THROUGH 1961-62

Size of total assets and year	Number of active corporation returns with assets greater than zero	Total assets (Thousand dollars)	Specified current assets: Inventories, end of year (Thousand dollars)	Specified current assets: Other (Thousand dollars)	Investments: Government obligations (Thousand dollars)	Investments: Other investments (Thousand dollars)	Net capital assets, except land (Thousand dollars)	Specified current liabilities (Thousand dollars)	Long-term debt (Thousand dollars)	Net worth (Thousand dollars)
TOTAL	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1961-62	1,147,481	1,289,516,071	94,818,310	409,644,064	144,759,556	299,462,170	288,871,991	513,599,664	165,520,929	434,193,770
1960-61	1,099,439	1,206,662,112	91,334,436	381,779,381	135,180,295	276,893,954	274,174,653	477,019,118	153,566,489	408,965,846
1959-60	1,017,767	1,136,667,759	88,303,970	358,226,635	134,293,124	254,576,140	258,512,102	447,160,978	142,912,725	389,003,525
1958-59	927,635	1,064,430,945	80,047,151	335,381,006	132,946,823	232,642,243	244,035,704	416,625,251	132,081,697	369,157,159
1957-58	879,106	996,400,222	80,560,388	315,451,060	121,621,060	212,299,385	230,539,371	386,164,322	122,515,495	344,350,707
1956-57	827,916	948,951,108	78,743,583	303,847,807	122,071,410	198,829,079	212,856,187	108,017,012	108,927,833	327,667,162
1955-56	746,962	888,621,270	70,920,248	282,108,545	131,897,643	179,557,970	194,660,406	98,711,339	98,398,667	305,447,905
1954-55	667,856	805,300,082	62,913,531	242,552,333	131,408,592	160,552,644	180,460,017	80,764,800	90,797,304	279,768,842
1953-54	640,073	761,877,397	65,518,980	228,453,147	123,599,072	147,188,108	170,056,781	56,947,903	86,606,554	265,181,568
1952-53	615,698	721,864,264	64,520,152	220,498,519	120,302,617	132,511,693	159,575,882	56,823,306	80,628,008	254,006,482
TOTAL ASSETS $1 UNDER $50,000										
1961-62	463,933	9,606,722	1,433,725	3,531,630	46,944	577,626	2,815,491	3,864,183	1,649,099	3,070,581
1960-61	449,163	9,115,920	1,388,484	3,328,800	52,502	555,493	2,698,812	3,742,310	1,605,564	2,927,734
1959-60	412,100	8,469,427	1,290,096	3,117,255	59,147	513,826	2,512,399	3,452,182	1,525,349	2,873,193
1958-59	370,757	7,748,613	1,183,804	2,914,544	33,767	472,838	2,310,612	3,094,429	1,395,109	2,780,118
1957-58	357,046	7,515,962	1,150,100	2,701,242	51,408	439,740	2,238,996	2,943,899	1,292,500	2,630,311
1956-57	332,685	6,920,598	1,087,498	2,545,068	32,556	398,698	2,089,876	2,682,203	1,071,525	2,604,362
1955-56	299,564	6,280,355	983,021	2,293,739	28,078	339,312	1,968,030	2,398,961	976,489	2,338,530
1954-55	273,045	5,750,362	962,095	2,072,341	27,193	294,491	1,781,219	2,062,512	932,650	2,304,151
1953-54	261,920	5,624,465	973,813	1,934,818	30,657	297,733	1,768,704	1,651,332	971,437	2,381,729
1952-53	253,029	5,429,047	970,806	1,841,822	25,812	306,885	1,736,356	1,560,056	936,377	2,322,679
TOTAL ASSETS $50,000 UNDER $100,000										
1961-62	206,039	14,756,377	2,475,019	5,182,844	85,020	1,005,790	4,197,357	4,855,492	2,683,282	6,185,362
1960-61	190,316	13,694,285	2,293,707	4,745,259	87,066	989,915	3,983,206	4,515,879	2,456,439	5,847,482
1959-60	177,542	12,774,365	2,155,122	4,495,953	98,983	894,007	3,699,406	4,337,746	2,332,022	5,433,248
1958-59	166,581	12,050,168	2,018,162	4,250,528	64,473	901,038	3,538,964	3,945,362	2,117,464	5,412,054
1957-58	158,511	11,344,093	1,930,195	3,927,944	74,312	828,200	3,341,371	3,625,008	1,976,338	5,124,379
1956-57	150,165	10,733,548	1,860,271	3,760,126	78,698	740,434	3,188,650	3,481,220	1,700,512	4,912,576
1955-56	131,510	9,480,603	1,633,887	3,315,155	62,816	681,560	2,824,031	2,994,953	1,474,400	4,455,468
1954-55	117,001	8,430,038	1,493,961	2,893,326	59,179	525,977	2,576,645	2,442,814	1,333,580	4,122,514
1953-54	115,719	8,339,262	1,539,586	2,760,357	66,602	526,198	2,559,627	1,957,655	1,425,726	4,216,897
1952-53	109,780	7,938,692	1,518,314	2,630,736	74,247	525,028	2,438,331	1,846,346	1,347,085	4,096,186
TOTAL ASSETS $100,000 UNDER $250,000										
1961-62	239,097	38,022,849	6,330,370	13,259,662	329,648	2,955,930	10,887,323	12,038,542	7,142,150	16,608,928
1960-61	229,142	36,392,298	6,168,226	12,597,533	334,712	2,912,262	10,333,093	11,650,635	6,755,753	15,967,360
1959-60	212,573	33,841,719	5,623,351	11,807,029	385,025	2,820,015	9,603,259	10,853,347	7,093,599	14,238,879
1958-59	195,025	31,089,825	5,161,289	11,168,010	246,114	2,607,776	8,842,164	9,620,901	5,661,469	14,351,991
1957-58	179,341	28,200,298	4,860,935	9,738,552	263,071	2,286,963	8,177,827	8,588,165	5,151,907	13,013,999
1956-57	171,122	27,157,212	4,732,530	9,460,854	273,932	2,216,111	7,775,436	8,306,547	4,476,383	12,833,942
1955-56	150,350	23,922,504	4,259,053	8,441,611	235,329	1,980,760	6,792,554	7,233,616	3,830,019	11,439,095
1954-55	134,299	21,379,449	3,772,311	7,410,665	226,539	1,619,999	6,250,921	5,974,480	3,488,077	10,756,097
1953-54	127,949	20,306,331	3,756,616	6,609,566	244,148	1,544,034	6,099,846	4,381,740	3,743,719	10,437,491
1952-53	122,123	19,362,412	3,697,770	6,444,822	252,726	1,460,828	5,722,785	4,175,379	3,534,358	10,009,637
TOTAL ASSETS $250,000 UNDER $500,000										
1961-62	111,593	38,925,387	6,336,032	13,986,727	437,473	3,636,348	10,455,915	12,610,965	7,617,873	16,547,709
1960-61	105,174	36,621,699	6,001,191	12,838,828	479,656	3,413,296	10,082,804	11,764,208	7,296,961	15,599,263
1959-60	99,583	34,739,259	5,730,236	12,516,580	544,012	3,251,999	9,325,398	11,036,499	6,604,779	15,434,781
1958-59	88,311	30,827,321	5,052,084	11,096,043	406,767	2,905,326	8,490,213	9,420,971	5,759,704	14,135,262
1957-58	82,274	28,213,180	4,841,235	9,958,601	424,090	2,561,690	7,840,048	8,548,801	5,080,092	13,049,219
1956-57	76,929	26,752,743	4,521,572	9,479,010	392,036	2,743,984	7,289,733	8,073,250	4,504,504	12,405,975
1955-56	70,483	24,560,243	4,391,298	8,831,865	408,308	2,299,578	6,562,205	7,304,706	3,970,190	11,643,507
1954-55	60,356	21,045,815	3,685,583	7,453,429	371,992	1,863,462	5,744,009	5,807,612	3,415,762	10,457,239
1953-54	55,447	19,387,397	3,541,349	6,492,440	389,411	1,726,364	5,395,980	4,059,198	3,475,554	9,913,490
1952-53	52,976	18,570,882	3,488,432	6,227,055	424,563	1,647,209	5,214,634	3,926,701	3,292,495	9,436,563
TOTAL ASSETS $500,000 UNDER $1,000,000										
1961-62	58,065	40,246,513	6,311,405	14,535,963	920,916	4,057,250	10,438,909	13,159,070	7,860,756	16,887,856
1960-61	54,991	38,202,870	6,209,067	13,582,702	932,180	4,093,383	9,800,575	12,636,557	7,244,556	16,232,279
1959-60	52,048	36,138,214	5,948,603	12,881,228	1,085,823	3,842,543	9,342,673	11,802,313	7,012,166	15,514,423
1958-59	46,346	32,052,518	5,263,525	11,728,911	765,161	3,496,466	8,277,633	9,972,330	6,024,763	14,335,629
1957-58	43,634	29,739,999	4,854,442	10,540,567	876,267	3,159,959	7,915,362	9,071,090	5,332,739	13,557,452
1956-57	41,336	28,774,775	4,735,100	10,215,809	998,589	3,224,991	7,389,261	7,906,814	4,672,290	13,106,411
1955-56	39,301	27,381,704	4,642,849	9,795,128	1,005,369	2,992,685	6,858,970	7,375,309	4,251,184	12,738,590
1954-55	33,617	23,491,388	3,787,977	8,321,926	879,800	2,477,500	6,196,025	5,788,317	3,617,401	11,610,858
1953-54	31,845	22,238,887	3,800,267	7,462,260	973,744	2,460,735	5,684,475	4,141,790	3,841,984	10,787,701
1952-53	31,290	21,846,554	3,846,557	7,536,417	1,003,049	2,226,569	5,606,075	4,077,422	3,417,662	11,036,616
TOTAL ASSETS $1,000,000 UNDER $5,000,000										
1961-62	49,262	103,911,467	13,142,918	39,255,655	9,235,296	13,987,980	21,514,754	43,536,617	15,596,170	39,355,204
1960-61	47,983	100,944,574	12,627,884	37,564,541	9,223,118	14,178,280	20,919,714	42,560,157	14,826,510	38,504,985
1959-60	46,104	97,228,279	12,320,036	36,131,699	9,880,104	13,615,425	19,567,934	41,703,073	13,635,297	37,164,748
1958-59	43,321	91,201,868	11,274,287	34,174,556	9,117,184	13,167,077	18,616,566	37,471,708	12,682,612	36,063,239
1957-58	41,780	87,461,009	10,646,765	32,911,254	9,484,563	12,214,548	17,634,190	35,999,664	11,852,577	34,207,033
1956-57	39,861	85,883,926	10,961,369	31,356,974	10,101,802	12,517,081	16,832,848	16,447,803	9,983,689	33,345,544
1955-56	40,853	87,949,863	10,798,705	33,003,101	11,317,005	12,151,135	16,686,527	15,997,120	9,856,874	34,250,895
1954-55	35,770	76,939,617	9,185,691	28,239,827	9,856,937	10,954,888	14,843,300	12,708,063	9,193,956	30,319,699
1953-54	33,805	72,960,096	9,254,735	26,372,673	10,025,552	9,733,081	13,995,051	8,984,019	8,466,955	29,353,735
1952-53	33,979	72,538,703	9,492,927	26,417,466	10,119,649	9,130,549	14,032,366	9,276,232	8,164,235	29,444,378

NOTE: For explanatory statements and comparability of data, see the texts for the 1961-62 tables and for these historical tables. "Description of the Sample and Limitations of the Data" for each of the periods 1952-53 through 1961-62 appears in the annual volume for those periods.

ACTIVE CORPORATION RETURNS WITH ASSETS GREATER THAN ZERO

Table 31.—NUMBER OF RETURNS, ASSETS, LIABILITIES, AND NET WORTH, BY SIZE OF TOTAL ASSETS, 1952-53 THROUGH 1961-62—Continued

Size of total assets and year	Number of active corporation returns with assets greater than zero	Total assets	Specified current assets		Investments		Net capital assets, except land	Specified current liabilities	Long-term debt	Net worth
			Inventories, end of year	Other	Government obligations	Other investments				
		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
TOTAL ASSETS $5,000,000 UNDER $10,000,000										
1961-62	8,564	59,864,509	4,889,564	23,343,301	9,041,246	11,216,616	9,008,453	32,293,222	6,244,960	18,537,922
1960-61	8,280	57,818,073	4,961,344	21,625,270	8,528,975	11,605,337	8,896,829	30,875,287	5,878,860	18,246,850
1959-60	8,022	55,994,172	4,797,730	20,705,853	9,243,456	10,857,878	8,434,227	30,325,909	5,315,343	17,746,278
1958-59	7,870	54,796,544	4,488,939	21,891,533	9,051,544	9,650,658	8,144,610	29,912,441	4,616,503	17,479,724
1957-58	7,667	53,392,490	4,498,369	20,809,897	8,814,034	9,739,469	8,058,845	28,874,321	4,877,413	16,639,400
1956-57	7,295	51,199,894	4,626,541	18,539,320	8,703,014	10,406,107	7,548,918	6,292,763	3,995,454	16,346,073
1955-56	6,794	47,606,180	4,246,955	17,558,120	8,625,916	8,901,292	7,031,146	5,611,366	3,626,548	15,861,839
1954-55	6,324	44,204,930	3,915,613	15,554,404	8,541,160	8,223,901	6,688,966	4,619,205	3,432,789	15,028,472
1953-54	6,181	43,045,612	4,035,624	14,625,262	8,446,627	8,032,586	6,613,216	3,488,984	3,493,905	14,455,860
1952-53	6,139	42,816,751	4,195,171	14,915,279	8,747,489	7,009,727	6,611,247	3,619,019	3,256,591	14,653,060
TOTAL ASSETS $10,000,000 UNDER $50,000,000										
1961-62	8,336	171,786,141	11,976,932	58,124,049	26,207,985	45,896,779	24,419,342	95,169,850	15,530,461	50,176,126
1960-61	7,912	162,349,880	11,805,256	54,072,281	25,252,411	42,459,544	23,816,096	88,414,974	14,227,864	48,450,555
1959-60	7,476	154,135,609	11,630,463	50,643,594	25,530,731	39,230,230	22,741,858	82,803,527	12,970,254	47,115,904
1958-59	7,220	146,165,920	10,589,957	49,804,782	24,027,339	36,162,072	21,834,300	78,507,975	12,215,906	44,987,838
1957-58	6,769	138,248,825	11,128,945	47,328,662	22,705,525	32,397,964	21,051,349	72,523,301	11,425,404	43,820,557
1956-57	6,547	134,886,606	11,495,418	45,521,316	23,843,316	29,579,489	21,275,448	13,205,465	11,557,361	43,265,213
1955-56	6,246	126,472,025	10,153,286	41,603,378	24,728,271	27,512,864	19,484,121	11,590,501	9,665,323	41,056,258
1954-55	5,718	116,342,891	9,440,474	37,747,190	23,810,793	23,347,231	18,919,573	9,722,242	9,263,018	39,171,367
1953-54	5,550	112,999,313	9,928,460	36,085,148	23,125,666	21,443,790	19,048,788	7,115,535	9,344,204	38,464,599
1952-53	5,220	104,753,261	9,825,139	34,169,300	21,999,397	17,083,883	18,459,238	7,481,130	9,054,203	36,845,961
TOTAL ASSETS $50,000,000 UNDER $100,000,000										
1961-62	1,204	84,155,342	5,761,154	25,580,786	11,758,886	23,012,218	15,663,733	39,693,228	9,527,382	27,343,555
1960-61	1,145	79,744,587	5,691,849	23,931,686	11,565,581	21,018,517	15,205,781	36,985,310	8,442,184	26,383,407
1959-60	1,043	73,108,120	5,389,813	21,800,210	11,471,824	18,392,468	13,881,175	33,333,339	7,423,753	24,876,233
1958-59	1,001	69,914,774	5,042,154	21,216,924	11,280,895	16,961,409	13,601,825	31,177,722	7,384,205	24,691,892
1957-58	955	66,769,460	5,228,807	20,494,894	10,755,413	15,431,761	13,263,669	30,169,222	6,580,849	23,256,590
1956-57	896	62,303,942	4,784,870	19,652,574	10,485,606	13,343,216	12,556,014	5,551,563	6,146,193	22,269,831
1955-56	834	57,695,846	4,260,319	17,821,954	10,490,614	11,989,106	11,644,219	5,073,639	5,655,230	20,350,334
1954-55	794	55,544,463	4,234,487	16,225,294	11,305,563	10,502,662	11,680,753	4,521,022	5,431,412	19,877,013
1953-54	742	51,984,086	4,434,962	15,385,469	10,248,022	8,872,318	11,416,391	3,283,678	5,531,388	18,554,477
1952-53	708	49,986,056	4,224,438	14,545,850	9,912,393	8,550,562	11,205,056	3,229,518	5,441,607	17,759,841
TOTAL ASSETS $100,000,000 OR MORE										
1961-62	1,428	728,240,764	36,161,191	212,843,447	86,696,142	193,115,633	179,470,714	256,378,495	91,668,796	239,480,527
1960-61	1,333	671,777,926	34,187,428	197,492,481	78,724,094	175,667,927	168,437,743	233,873,801	84,831,798	220,805,931
1959-60	1,276	630,238,595	33,418,520	184,127,234	75,994,019	161,157,749	159,403,773	217,513,043	79,000,164	208,605,838
1958-59	1,203	588,633,394	29,972,950	167,135,175	77,953,579	146,317,583	150,378,817	203,501,412	74,223,962	194,919,412
1957-58	1,129	545,514,906	31,420,595	157,039,447	68,172,377	133,239,091	141,017,714	185,820,851	68,945,677	179,051,767
1956-57	1,080	514,337,864	29,938,414	153,316,756	67,161,861	123,658,968	126,910,003	36,069,384	60,819,922	166,577,235
1955-56	1,027	477,271,947	25,550,875	139,444,494	74,995,937	110,709,678	114,808,603	33,131,168	55,092,401	151,313,389
1954-55	932	432,171,129	22,435,339	116,633,931	76,329,436	100,742,533	105,778,606	27,118,533	50,688,659	136,121,432
1953-54	915	404,991,948	24,253,568	110,725,154	70,048,643	92,551,269	97,474,703	17,883,972	46,311,682	126,615,589
1952-53	854	378,621,906	23,260,598	105,769,772	67,743,292	84,570,453	88,549,794	17,631,503	42,183,395	118,402,561

NOTE: For explanatory statements and comparability of data, see the texts for the 1961-62 tables and for these historical tables. "Description of the Sample and Limitations of the Data" for each of the periods 1952-53 through 1961-62 appears in the annual volume for those periods.

Table 32.—NUMBER OF RETURNS, SELECTED RECEIPTS AND DEDUCTIONS, NET INCOME, NET OPERATING LOSS CARRYFORWARD, TAX, FOREIGN TAX CREDIT, AND DISTRIBUTIONS TO STOCKHOLDERS, BY INDUSTRIAL DIVISION, 1952-53 THROUGH 1961-62

Industrial division and year	Number of active corporation returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Wholly tax-exempt interest (Thousand dollars)	Dividends received from— Domestic corporations (Thousand dollars)	Dividends received from— Foreign corporations (Thousand dollars)	Net long-term capital gain reduced by net short-term capital loss (Thousand dollars)	Depreciation (Thousand dollars)	Amortization (Thousand dollars)	Depletion (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Net operating loss carryforward (Thousand dollars)	Taxes Total (Thousand dollars)	Taxes Income tax (Thousand dollars)	Taxes Excess profits tax (Thousand dollars)	Foreign tax credit (Thousand dollars)	Distributions to stockholders other than in own stock (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
ALL INDUSTRIAL DIVISIONS																	
1961-62	1,190,286	873,177,644	823,943,265	1,140,236	3,276,302	1,514,362	4,457,645	23,687,786	971,828	3,586,569	45,893,900	1,496,729	22,188,057	22,188,057	-	1,489,950	18,037,780
1960-61	1,140,574	849,131,939	802,790,920	994,086	3,083,806	1,069,708	3,057,994	22,159,675	1,216,881	3,522,575	43,505,174	1,285,527	21,866,299	21,866,299	-	1,223,501	17,193,201
1959-60	1,074,120	816,799,884	772,914,545	857,329	2,948,191	1,040,403	2,971,045	20,493,626	1,565,991	3,239,439	46,797,267	1,436,064	22,524,687	22,524,687	-	1,179,313	[1]16,241,581
1958-59	990,381	735,338,092	696,593,934	701,223	2,829,313	925,236	3,027,435	18,677,093	1,999,240	3,148,433	38,522,869	1,073,520	18,814,304	18,814,304	-	1,070,294	14,951,724
1957-58	940,147	720,413,567	684,883,382	596,906	2,680,995	771,942	2,099,869	16,968,312	2,463,876	3,346,809	44,476,464	962,762	20,581,934	20,581,934	-	1,052,633	14,913,733
1956-57	885,747	679,868,168	646,672,235	527,736	2,688,181	758,292	2,331,975	14,952,881	2,625,949	3,084,301	46,884,912	917,670	21,364,290	21,364,290	-	997,813	14,498,400
1955-56	807,303	642,248,036	612,682,730	471,045	2,571,769	772,177	2,204,875	13,418,787	2,590,333	2,805,495	47,478,271	836,133	21,740,890	21,740,890	-	959,418	13,592,432
1954-55	722,805	554,822,450	528,905,708	392,403	2,332,226	613,140	1,929,629	13,691,465		2,358,630	36,328,435	437,796	16,860,952	16,823,241	37,711	725,549	11,913,430
1953-54	697,975	558,242,262	534,567,518	316,784	2,388,770	576,236	1,235,135	10,510,610	1,515,294	2,301,799	39,484,687	413,391	19,869,049	18,255,625	1,613,424	641,634	11,600,757
1952-53	672,071	531,307,298	509,318,667	279,196	2,350,246	547,695	1,353,588	9,604,404	831,310	2,126,452	38,456,179	395,748	19,147,694	17,596,969	1,550,725	[2]	11,262,757
AGRICULTURE, FORESTRY, AND FISHERIES																	
1961-62	18,981	5,339,546	5,077,402	702	8,724	3,156	75,054	209,562	1,505	11,767	110,151	26,458	70,639	70,639	-	1,404	51,679
1960-61	17,139	4,402,207	4,214,621	671	6,718	342	53,412	178,203	1,134	4,311	37,334	21,868	57,526	57,526	-	96	30,447
1959-60	15,603	3,837,620	3,676,501	584	7,348	2,675	56,205	164,480	1,301	2,080	105,884	24,331	62,241	62,241	-	5,382	31,819
1958-59	13,945	3,613,666	3,454,765	723	6,894	1,548	52,042	152,352	1,317	2,398	143,561	24,109	78,871	78,871	-	7,870	52,709
1957-58	11,833	3,008,157	2,858,156	430	5,137	1,735	41,728	124,865	2,785	5,194	114,695	23,621	63,114	63,114	-	[2]	48,603
1956-57	10,973	2,759,462	2,636,893	175	5,336	2,327	45,689	116,319	1,584	3,166	128,947	14,451	68,375	68,375	-	9,552	44,528
1955-56	10,303	2,585,998	2,476,132	315	5,589	776	40,977	112,769	955	2,939	123,231	10,467	67,968	67,968	-	11,132	45,693
1954-55	8,779	2,272,577	2,175,547	157	4,264	3,784	25,761	94,662		2,960	122,283	10,762	65,769	65,713	56	11,423	49,279
1953-54	9,405	2,392,643	2,299,984	241	3,824	4,569	27,193	88,823	141	2,541	112,022	9,009	72,839	71,522	1,317	9,439	49,328
1952-53	8,869	2,560,447	2,449,693	271	6,807	3,445	39,519	85,488	124	4,741	138,962	8,166	77,436	75,637	1,799	[2]	58,225
MINING																	
1961-62	13,731	12,257,972	11,615,577	2,294	94,469	9,965	170,639	760,119	69,489	937,767	862,437	142,755	533,795	533,795	-	299,268	897,900
1960-61	13,017	10,925,775	10,408,286	2,292	74,159	6,363	92,275	719,555	98,276	892,938	738,864	123,100	504,784	504,784	-	289,481	813,638
1959-60	12,920	10,354,855	9,896,963	2,742	79,846	5,428	110,785	691,008	114,651	805,053	645,874	70,008	472,708	472,708	-	265,694	718,846
1958-59	12,117	10,105,633	9,629,295	1,947	78,727	6,772	179,955	644,869	69,332	803,333	831,761	56,004	485,474	485,474	-	256,039	758,812
1957-58	12,675	11,539,284	11,107,662	2,569	86,400	3,524	105,166	664,658	85,961	881,661	948,335	55,827	555,001	555,001	-	[2]	695,046
1956-57	11,743	10,872,050	10,453,604	1,849	81,891	4,458	114,604	593,347	84,121	855,993	1,165,232	60,920	648,655	648,655	-	235,717	841,156
1955-56	10,718	9,810,730	9,458,679	854	84,990	2,842	87,976	542,747	84,767	792,446	1,080,309	25,786	607,001	607,001	-	216,645	784,551
1954-55	9,585	8,550,919	8,238,566	750	62,245	1,869	82,683	498,561		653,384	740,913	14,627	428,714	427,464	1,250	159,042	740,844
1953-54	9,147	9,353,096	8,999,752	1,531	99,116	3,736	65,175	443,161	18,586	754,454	945,133	10,397	513,351	491,215	22,136	292,638	649,387
1952-53	9,055	9,716,522	9,365,614	421	86,534	8,515	77,746	439,428	10,628	708,315	980,859	10,026	507,389	493,188	14,201	[2]	613,723
CONSTRUCTION																	
1961-62	83,791	37,412,748	36,742,702	2,421	18,836	6,703	90,808	661,710	4,200	8,279	509,159	89,059	328,508	328,508	-	8,449	139,969
1960-61	72,332	32,893,347	32,361,892	2,947	15,447	3,872	73,598	627,039	2,558	9,142	379,212	58,734	297,143	297,143	-	9,758	115,567
1959-60	66,260	32,140,410	31,681,534	1,959	15,566	4,747	67,599	602,495	1,902	7,245	579,108	74,009	331,590	331,590	-	12,018	91,093
1958-59	59,847	28,561,305	28,147,531	2,042	17,175	7,589	60,779	524,643	1,186	6,923	658,894	65,243	358,025	358,025	-	11,539	88,983
1957-58	53,576	27,051,994	26,675,079	1,481	15,248	5,297	59,684	480,570	2,362	6,019	739,625	62,116	384,682	384,682	-	[2]	96,727
1956-57	48,292	23,508,854	23,183,287	876	14,310	2,666	56,688	404,302	1,922	6,251	676,797	62,785	328,794	328,794	-	5,507	80,357
1955-56	41,569	20,038,383	19,741,680	532	18,585	2,321	49,623	364,455	2,179	5,487	477,838	36,856	253,670	253,670	-	5,308	85,662
1954-55	36,130	17,490,821	17,214,952	454	16,131	3,186	38,204	296,746		4,864	487,594	29,914	256,865	256,353	512	6,801	75,308
1953-54	34,866	16,190,517	15,959,365	589	15,555	1,930	31,108	255,866	1,227	4,084	513,058	33,206	273,421	252,821	20,600	6,599	75,421
1952-53	31,817	15,297,052	15,052,269	371	13,040	1,922	42,603	238,239	749	4,872	598,758	26,823	306,633	280,343	26,290	[2]	80,554
MANUFACTURING																	
1961-62	173,558	377,580,234	369,911,448	44,447	1,115,887	1,207,770	1,091,627	10,503,230	304,316	2,250,593	22,493,578	443,310	11,403,317	11,403,317	-	988,208	8,409,428
1960-61	165,862	371,093,042	364,611,950	55,313	974,747	788,907	879,156	9,838,599	386,451	2,247,377	22,144,790	411,498	11,362,214	11,362,214	-	752,445	8,028,325
1959-60	156,297	363,157,167	356,972,649	40,098	929,707	798,422	923,103	9,227,824	583,216	2,164,630	24,985,884	569,037	12,435,056	12,435,056	-	723,223	7,666,473
1958-59	150,696	329,432,571	324,134,678	24,604	968,296	706,823	735,909	8,529,655	898,763	2,089,903	18,500,494	431,261	9,452,095	9,452,095	-	648,822	7,261,110
1957-58	138,566	332,621,264	327,539,023	23,667	811,400	588,830	686,037	7,522,777	1,308,354	2,182,370	22,738,048	328,159	11,536,504	11,536,504	-	[2]	7,396,207
1956-57	132,835	319,313,746	314,149,052	16,359	891,422	544,558	805,979	6,557,682	1,521,804	2,003,201	24,628,749	324,058	12,289,618	12,289,618	-	599,041	7,177,397
1955-56	129,828	306,463,593	301,720,289	23,627	896,747	590,709	743,967	5,917,026	1,553,411	1,813,822	26,010,453	315,611	13,014,764	13,014,764	-	587,079	6,825,030
1954-55	120,896	268,327,923	264,546,794	9,537	838,408	452,327	517,378	6,485,751		1,531,446	18,289,865	160,804	9,482,559	9,451,660	30,899	432,723	5,835,152
1953-54	121,086	281,121,862	277,225,220	6,693	877,028	421,340	516,001	4,647,794	981,636	1,404,643	21,421,346	155,740	12,160,679	10,771,452	1,389,227	236,702	5,876,607
1952-53	119,399	261,095,156	257,322,071	4,287	921,959	393,767	479,396	4,188,790	521,304	1,281,575	20,318,120	153,332	11,419,132	10,125,517	1,293,615	[2]	5,680,864

Footnotes at end of table. For explanatory statements and comparability of data, see the texts for the 1961-62 tables and for these historical tables. "Description of the Sample and Limitations of the Data" for each of the periods 1952-53 through 1961-62 appears in the annual volume for those periods.

Table 32.—NUMBER OF RETURNS, SELECTED RECEIPTS AND DEDUCTIONS, NET INCOME, NET OPERATING LOSS CARRYFORWARD, TAX, FOREIGN TAX CREDIT, AND DISTRIBUTIONS TO STOCKHOLDERS, BY INDUSTRIAL DIVISION, 1952-53 THROUGH 1961-62—Continued

Industrial division and year	Number of active corporation returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Wholly tax-exempt interest (Thousand dollars)	Dividends received from— Domestic corporations (Thousand dollars)	Dividends received from— Foreign corporations (Thousand dollars)	Net long-term capital gain reduced by net short-term capital loss (Thousand dollars)	Depreciation (Thousand dollars)	Amortization (Thousand dollars)	Depletion (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Net operating loss carryforward (Thousand dollars)	Taxes Total (Thousand dollars)	Taxes Income tax (Thousand dollars)	Taxes Excess profits tax (Thousand dollars)	Foreign tax credit (Thousand dollars)	Distributions to stockholders other than in own stock (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES																	
1961-62	49,048	68,153,902	66,322,225	8,867	141,693	16,115	284,041	5,689,673	463,200	113,658	7,486,686	119,477	3,916,292	3,916,292	-	8,806	3,440,456
1960-61	43,852	65,921,988	64,132,467	10,252	142,863	19,951	172,269	5,246,373	616,349	117,177	6,592,116	123,499	3,695,380	3,695,380	-	13,133	3,199,371
1959-60	43,195	62,308,546	60,609,006	6,768	138,477	9,424	215,910	4,808,187	761,853	106,392	6,790,796	93,161	3,528,249	3,528,249	-	19,079	3,039,916
1958-59	37,920	55,965,004	54,503,312	4,662	134,008	13,052	186,129	4,315,077	889,355	100,283	5,722,321	53,603	2,999,956	2,999,956	-	20,166	2,802,527
1957-58	37,763	56,075,459	54,443,332	3,817	134,852	19,648	202,362	3,906,815	954,384	89,289	5,757,322	61,649	2,958,892	2,958,892	-	(2)	2,682,076
1956-57	36,181	52,308,520	50,871,037	2,157	135,051	13,124	149,813	3,519,015	940,376	77,081	5,962,353	84,701	3,024,761	3,024,761	-	19,216	2,540,297
1955-56	33,017	48,219,480	46,884,055	1,808	150,615	14,073	163,694	3,206,269	882,588	72,246	5,775,740	78,484	2,903,011	2,903,011	-	18,185	2,384,221
1954-55	29,122	42,361,745	41,210,835	935	132,431	14,000	115,337	3,501,191		67,816	4,440,325	31,903	2,309,201	2,308,655	546	17,135	2,074,842
1953-54	29,937	40,810,130	39,588,816	876	259,862	25,083	103,038	2,576,673	492,539	51,761	5,037,116	23,221	2,550,139	2,520,974	29,165	22,366	2,014,869
1952-53	28,460	38,607,664	37,455,570	952	244,337	18,312	105,526	2,381,456	287,405	49,275	4,910,409	37,556	2,479,760	2,439,108	40,652	(2)	1,912,499
WHOLESALE AND RETAIL TRADE																	
1961-62	364,947	270,846,706	266,419,143	8,994	152,983	134,530	301,091	2,189,295	30,746	26,496	4,563,809	231,595	2,271,775	2,271,775	-	74,723	1,239,465
1960-61	355,623	269,581,271	265,362,564	9,081	161,350	157,199	235,614	2,125,202	32,793	31,946	4,525,610	186,395	2,359,415	2,359,415	-	81,422	1,231,501
1959-60	334,717	256,647,744	252,867,764	5,930	173,018	125,536	197,693	1,969,449	35,093	22,320	5,567,128	241,081	2,639,506	2,639,506	-	73,440	1,130,805
1958-59	311,477	228,759,100	225,736,674	8,022	135,733	82,811	165,513	1,820,882	43,442	21,170	4,424,978	171,084	2,258,604	2,258,604	-	56,178	990,373
1957-58	305,117	232,107,862	229,076,399	5,951	150,677	66,558	177,761	1,819,172	48,465	21,958	4,710,899	182,078	2,406,095	2,406,095	-	(2)	1,052,887
1956-57	286,252	218,166,977	215,372,905	3,611	153,268	84,358	193,762	1,628,962	51,105	18,997	5,242,583	174,121	2,547,725	2,547,725	-	60,475	1,070,377
1955-56	264,968	207,734,473	205,152,600	2,499	144,430	83,273	166,082	1,468,930	40,739	14,140	5,123,375	200,068	2,461,884	2,461,884	-	64,089	1,012,555
1954-55	238,523	173,303,172	171,027,259	2,012	110,860	79,214	146,349	1,250,183		17,875	3,647,762	82,003	1,892,842	1,890,522	2,320	55,653	925,923
1953-54	228,360	169,999,143	167,963,838	977	94,148	78,436	103,754	1,136,236	9,284	14,229	3,932,640	78,734	2,068,465	1,984,308	84,157	41,809	938,937
1952-53	221,314	168,657,120	166,656,973	1,873	85,660	57,911	122,849	1,060,565	7,368	23,208	4,418,821	68,055	2,255,861	2,146,545	109,316	(2)	999,318
FINANCE, INSURANCE, AND REAL ESTATE																	
1961-62	340,210	75,584,053	43,215,510	1,069,007	1,706,753	83,011	2,230,887	2,140,516	29,137	234,663	8,982,109	348,207	3,137,618	3,137,618	-	69,662	3,617,719
1960-61	334,388	70,841,547	39,476,590	910,226	1,666,976	73,224	1,418,852	1,986,848	25,321	217,790	8,250,426	279,414	3,101,053	3,101,053	-	57,053	3,466,336
1959-60	318,592	65,911,758	36,062,139	796,252	1,566,888	64,540	1,244,415	1,763,098	27,358	130,063	7,152,612	274,921	2,559,002	2,559,002	-	51,393	3,283,340
1958-59	293,928	60,013,793	33,054,294	657,936	1,457,689	93,245	1,538,574	1,625,162	20,362	120,261	7,487,269	216,837	2,754,397	2,754,397	-	54,931	2,811,824
1957-58	276,935	39,571,953	15,668,244	557,632	1,444,306	75,524	739,522	1,438,344	21,980	156,776	8,677,089	181,365	2,242,331	2,242,331	-	(2)	2,750,395
1956-57	265,005	36,247,414	14,198,943	501,545	1,377,837	90,074	850,277	1,262,833	10,845	118,134	8,235,900	130,744	2,038,036	2,038,036	-	47,692	2,547,375
1955-56	234,019	32,806,720	13,276,403	440,839	1,238,223	65,643	885,961	1,112,952	9,114	103,478	8,190,386	109,559	2,062,530	2,062,530	-	39,790	2,275,824
1954-55	205,339	29,795,719	12,374,381	376,994	1,141,815	49,841	956,021	977,035		78,926	8,003,817	78,323	2,094,190	2,093,547	643	27,502	2,048,735
1953-54	195,207	26,174,914	10,849,826	305,469	1,009,567	33,038	336,849	849,293	10,796	69,328	6,921,311	74,156	1,902,205	1,857,697	44,508	20,817	1,832,286
1952-53	185,855	23,669,573	9,856,982	270,125	968,550	55,188	433,892	764,640	1,788	53,802	6,458,941	59,732	1,765,557	1,723,260	42,297	(2)	1,735,426
SERVICES																	
1961-62	137,955	25,920,339	24,563,082	3,370	36,806	53,112	212,374	1,530,190	68,988	3,346	889,926	94,234	524,802	524,802	-	39,430	233,045
1960-61	121,024	23,346,783	22,106,222	3,178	41,493	19,850	130,779	1,433,168	53,709	1,894	849,352	78,600	486,054	486,054	-	20,089	276,559
1959-60	110,005	22,227,256	20,954,310	2,156	36,289	29,630	150,742	1,259,953	39,906	1,583	968,252	85,857	491,087	491,087	-	29,082	215,463
1958-59	97,200	18,678,063	17,740,643	1,217	30,315	13,388	104,599	1,057,096	75,243	4,141	752,746	52,877	419,776	419,776	-	14,741	182,221
1957-58	90,597	18,230,523	17,329,319	1,220	32,268	10,820	81,120	1,002,983	38,795	3,109	789,055	63,188	431,105	431,105	-	(2)	189,456
1956-57	81,598	16,531,236	15,662,226	1,126	28,896	16,507	112,042	865,618	13,966	1,444	843,282	63,614	413,670	413,670	-	20,596	192,825
1955-56	72,892	14,477,311	13,874,617	538	30,734	12,538	64,524	687,736	16,508	923	704,098	57,503	366,907	366,907	-	17,190	176,892
1954-55	64,845	12,593,627	12,003,977	1,437	25,847	8,883	43,927	583,442		1,136	591,128	28,642	325,917	324,432	1,485	15,270	159,238
1953-54	63,517	12,100,550	11,587,756	397	29,164	8,104	51,090	508,272	1,058	676	608,351	28,407	323,832	302,002	21,830	11,264	162,941
1952-53	61,647	11,600,566	11,067,100	892	23,057	8,633	50,244	442,740	1,942	449	629,755	31,000	331,965	309,652	22,313	(2)	180,503
NATURE OF BUSINESS NOT ALLOCABLE																	
1961-62	8,065	82,144	76,176	134	151	-	1,124	3,491	247	-	[3]3,955	1,634	1,311	1,311	-	-	8,119
1960-61	17,337	125,979	116,328	126	53	-	2,039	4,688	290	-	[3]12,530	2,419	2,730	2,730	-	24	11,457
1959-60	16,531	214,528	193,679	840	1,052	1	4,593	7,132	711	73	1,729	3,659	5,248	5,248	-	2	2,479
1958-59	13,251	208,957	192,742	70	476	8	3,935	7,357	240	21	845	2,502	7,106	7,106	-	8	3,165
1957-58	13,085	207,071	186,168	139	707	6	6,489	8,128	(4)	433	1,396	4,759	4,210	4,210	-	(2)	2,336
1956-57	12,868	159,909	144,288	38	170	220	3,121	4,803	226	34	1,069	2,276	4,656	4,656	-	17	4,088
1955-56	9,989	111,348	98,275	33	1,856	2	2,071	5,903	72	14	[3]7,159	1,799	3,155	3,155	-	-	2,004
1954-55	9,586	125,947	113,397	127	225	36	3,969	3,894		223	4,748	818	4,895	4,895	-	-	4,109
1953-54	6,450	99,407	92,961	11	506	-	927	4,492	27	83	[3]6,290	521	4,118	3,634	484	-	981
1952-53	5,655	103,198	92,395	(4)	302	(4)	1,813	3,058	2	215	1,554	1,058	3,961	3,719	242	(2)	1,645

[1]Included in the total but not in the detail is $61,347,000 of nondividend distributions reported on Form 1120-S returns of small business corporations taxed through shareholders.
[2]Not tabulated. [3]Deficit. [4]Not shown separately because of high sampling variability. However, the data are included in the totals.
NOTE: For explanatory statements and comparability of data, see the texts for the 1961-62 tables and for these historical tables. "Description of the Sample and Limitations of the Data" for each of the periods 1952-53 through 1961-62 appears in the annual volume for those periods.

ACTIVE CORPORATION RETURNS

Table 33.—NUMBER OF RETURNS, SELECTED RECEIPTS AND DEDUCTIONS, NET INCOME, NET OPERATING LOSS CARRYFORWARD, TAX, FOREIGN TAX CREDIT, AND DISTRIBUTIONS TO STOCKHOLDERS, BY SIZE OF TOTAL ASSETS, 1952-53 THROUGH 1961-62

Size of total assets and year	Number of active corporation returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Wholly tax-exempt interest (Thousand dollars)	Dividends received from—		Net long-term capital gain reduced by net short-term capital loss (Thousand dollars)	Depreciation (Thousand dollars)	Amortization (Thousand dollars)	Depletion (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Net operating loss carry-forward (Thousand dollars)	Taxes			Foreign tax credit (Thousand dollars)	Distributions to stockholders other than in own stock (Thousand dollars)
					Domestic corporations (Thousand dollars)	Foreign corporations (Thousand dollars)							Total (Thousand dollars)	Income tax (Thousand dollars)	Excess profits tax (Thousand dollars)		
TOTAL	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
1961-62	1,190,286	873,177,644	823,943,265	1,140,236	3,276,302	1,514,362	4,457,645	23,687,786	971,828	3,586,569	45,893,900	1,496,729	22,188,057	22,188,057	-	1,489,950	18,037,780
1960-61	1,140,574	849,131,939	802,790,920	994,086	3,083,806	1,069,708	3,057,994	22,159,675	1,216,881	3,522,575	43,505,174	1,285,527	21,866,299	21,866,299	-	1,223,501	17,193,201
1959-60	1,074,120	816,799,884	772,914,545	857,329	2,948,191	1,040,403	2,971,045	20,493,626	1,565,991	3,239,439	46,797,267	1,436,064	22,524,687	22,524,687	-	1,179,313	[1]16,241,581
1958-59	990,381	735,338,092	696,593,934	701,223	2,829,313	925,236	3,027,435	18,677,093	1,999,240	3,148,433	38,522,869	1,073,520	18,814,304	18,814,304	-	1,070,294	14,951,724
1957-58	940,147	720,413,567	684,383,382	596,906	2,680,995	771,942	2,099,869	16,968,312	2,463,876	3,346,809	44,476,464	962,762	20,581,934	20,581,934	-	1,052,633	14,913,733
1956-57	885,747	679,868,168	646,672,235	527,736	2,688,181	758,292	2,331,975	14,952,881	2,625,949	3,084,301	46,884,912	917,670	21,364,290	21,364,290	-	997,813	14,498,400
1955-56	807,303	642,248,036	612,682,730	471,045	2,571,769	772,177	2,204,875	13,418,787	2,590,333	2,805,495	47,478,271	836,133	21,740,890	21,740,890	-	959,418	13,592,432
1954-55	722,805	554,822,450	528,905,708	392,403	2,332,226	613,140	1,929,629	13,691,465		2,358,630	36,328,435	437,796	16,860,952	16,823,241	37,711	725,549	11,913,430
1953-54	697,975	558,242,262	534,567,518	316,784	2,388,770	576,236	1,235,135	10,510,610	1,515,294	2,301,799	39,484,687	413,391	19,869,049	18,255,625	1,613,424	641,634	11,600,757
1952-53	672,071	531,307,298	509,318,667	279,196	2,350,246	547,695	1,353,588	9,604,404	831,310	2,126,452	38,456,179	395,748	19,147,694	17,596,969	1,550,725	([2])	11,262,757
ASSETS ZERO OR NOT REPORTED																	
1961-62	42,805	7,550,235	6,966,994	4,331	19,765	4,541	109,477	159,925	13,173	15,900	189,114	33,101	167,945	167,945	-	2,157	227,221
1960-61	45,135	6,120,713	5,634,480	5,187	36,585	682	63,391	154,725	5,422	10,137	49,585	31,813	112,281	112,281	-	3,031	191,839
1959-60	56,353	9,844,985	9,359,095	5,410	30,254	523	47,568	215,620	8,655	20,145	227,070	([2])	182,737	182,737	-	770	125,137
1958-59	62,746	7,091,350	6,585,569	4,431	36,613	4,488	73,812	163,910	6,777	11,431	156,388	36,309	155,091	155,091	-	([2])	65,888
1957-58	61,041	6,134,035	5,699,034	4,350	20,944	593	47,378	147,834	5,429	17,073	156,791	33,291	115,716	115,716	-	([2])	110,654
1956-57	57,831	6,375,273	5,993,208	3,506	24,828	3,570	52,340	163,883	5,428	27,554	225,501	23,589	142,744	142,744	-	2,891	139,601
1955-56	60,341	7,739,928	7,274,631	14,103	25,662	3,787	66,360	178,317	18,009	26,393	334,076	21,272	204,651	204,651	-	3,149	124,495
1954-55	54,949	7,821,191	7,427,392	3,122	23,477	530	44,959	205,100		116,262	231,754	13,922	178,667	177,784	883	1,736	81,801
1953-54	57,902	6,258,159	5,928,981	1,311	17,719	801	39,116	125,100	7,106	17,467	217,900	16,686	175,803	156,693	19,110	543	67,396
1952-53	56,373	6,296,159	5,953,971	845	24,768	3,275	41,896	111,734	4,001	13,570	227,799	14,691	145,343	132,145	13,198	([2])	66,678
TOTAL ASSETS $1 UNDER $50,000																	
1961-62	463,933	25,204,082	24,532,092	801	5,100	359	94,200	554,536	7,853	6,205	[3]151,409	131,065	117,036	117,036	-	149	204,185
1960-61	449,163	24,326,376	23,550,550	554	5,077	588	59,728	520,163	9,291	7,341	[3]319,193	112,779	104,987	104,987	-	267	141,073
1959-60	412,100	22,489,257	21,618,899	934	5,717	210	59,916	463,524	7,876	5,304	[3]49,317	([2])	119,826	119,826	-	215	118,867
1958-59	370,757	20,225,288	19,505,184	558	4,121	129	43,839	413,378	7,827	9,181	[3]123,453	104,070	108,488	108,488	-	([2])	66,340
1957-58	357,046	20,021,764	19,251,345	613	6,508	195	43,383	417,366	12,369	12,495	[3]105,922	102,276	115,282	115,282	-	([2])	86,205
1956-57	332,685	18,037,696	17,361,811	54	4,501	59	40,403	354,713	5,894	8,581	10,502	97,945	114,765	114,765	-	181	81,889
1955-56	299,564	16,270,811	15,715,202	219	3,602	301	37,250	328,790	3,607	5,731	[3]37,045	82,957	101,056	101,056	-	76	63,129
1954-55	273,045	14,623,226	14,115,979	73	5,134	244	32,569	292,187		4,244	[3]87,093	52,882	86,126	86,099	27	144	65,789
1953-54	261,920	14,550,151	14,090,124	230	3,403	([4])	28,311	266,891	625	4,716	[3]14,702	61,185	92,446	92,029	417	78	46,450
1952-53	253,029	13,905,220	13,433,752	49	4,230	40	35,353	248,336	482	3,088	46,392	56,120	97,109	96,781	328	([2])	56,528
TOTAL ASSETS $50,000 UNDER $100,000																	
1961-62	206,039	30,336,972	29,574,335	822	7,748	119	69,685	634,402	6,651	7,678	396,601	108,653	205,647	205,647	-	99	154,808
1960-61	190,316	28,367,264	27,483,625	294	5,426	173	53,047	585,621	6,761	5,217	379,628	88,051	192,281	192,281	-	229	114,053
1959-60	177,542	26,227,001	25,223,839	1,100	7,182	34	60,008	553,755	8,516	4,493	491,746	([2])	207,755	207,755	-	39	87,145
1958-59	166,581	24,371,527	23,452,739	229	7,510	13	48,969	514,715	12,015	5,906	338,210	79,983	187,479	187,479	-	([2])	74,361
1957-58	158,511	23,587,423	22,748,447	420	6,182	137	42,678	478,017	7,940	6,383	336,898	76,105	187,901	187,901	-	([2])	68,283
1956-57	150,165	22,472,911	21,664,295	113	5,283	98	41,185	429,635	8,203	6,880	416,088	77,942	197,223	197,223	-	368	84,147
1955-56	131,510	19,810,649	19,136,828	110	5,134	75	37,028	379,671	3,316	5,182	352,559	74,569	171,453	171,453	-	198	68,084
1954-55	117,001	17,606,188	17,008,873	202	5,433	407	29,885	333,182		4,291	259,702	37,546	143,595	143,488	107	332	61,104
1953-54	115,719	17,696,328	17,127,196	286	5,078	([4])	31,101	310,977	926	3,708	297,672	42,206	151,708	149,776	1,932	296	63,373
1952-53	109,780	16,710,859	16,159,777	717	4,291	167	29,281	276,028	773	5,204	388,979	36,441	166,085	163,451	2,634	([2]	67,604
TOTAL ASSETS $100,000 UNDER $250,000																	
1961-62	239,057	71,057,481	69,153,753	3,192	29,777	460	171,920	1,484,073	26,909	22,023	1,367,147	151,740	587,768	587,768	-	1,249	317,453
1960-61	229,142	69,951,698	67,628,497	4,615	32,291	576	137,296	1,391,632	19,602	18,298	1,212,951	141,569	545,693	545,693	-	399	285,300
1959-60	212,573	64,463,640	61,976,569	2,251	27,751	964	136,495	1,263,441	19,117	16,445	1,443,809	([2])	575,124	575,124	-	468	194,081
1958-59	195,025	58,619,313	56,417,798	1,948	22,962	322	117,697	1,153,808	17,211	22,289	1,119,695	117,913	502,037	502,037	-	([2])	200,672
1957-58	179,341	55,299,827	53,323,084	2,126	20,973	1,422	88,858	1,056,788	20,249	22,710	1,069,626	119,781	493,006	493,006	-	([2])	181,761
1956-57	171,122	53,507,241	51,585,241	991	26,960	474	104,030	958,675	15,987	21,083	1,282,470	133,352	526,831	526,831	-	839	190,472
1955-56	150,350	48,805,215	47,216,049	633	23,062	525	93,716	844,354	13,876	27,198	1,178,845	108,842	478,059	478,059	-	871	185,648
1954-55	134,299	42,248,919	40,848,094	612	22,014	3,224	75,520	746,396		15,712	833,769	63,507	391,138	390,149	989	1,317	160,394
1953-54	127,949	40,521,499	39,230,421	547	16,035	([4])	59,210	672,852	3,164	13,518	890,416	59,866	404,577	384,620	19,957	916	164,752
1952-53	122,123	39,489,242	38,230,405	1,318	19,671	219	81,045	608,538	1,954	13,532	1,099,456	65,740	450,519	423,485	27,034	([2])	174,724

Footnotes at end of table. For explanatory statements and comparability of data, see the texts for the 1961-62 tables and for these historical tables. "Description of the Sample and Limitations of the Data" for each of the periods 1952-53 through 1961-62 appears in the annual volume for those periods.

ACTIVE CORPORATION RETURNS

Table 33.—NUMBER OF RETURNS, SELECTED RECEIPTS AND DEDUCTIONS, NET INCOME, NET OPERATING LOSS CARRYFORWARD, TAX, FOREIGN TAX CREDIT, AND DISTRIBUTIONS TO STOCKHOLDERS, BY SIZE OF TOTAL ASSETS, 1952-53 THROUGH 1961-62—Continued

Size of total assets and year	Number of active corporation returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Wholly tax-exempt interest (Thousand dollars)	Dividends received from—		Net long-term capital gain reduced by net short-term capital loss (Thousand dollars)	Depreciation (Thousand dollars)	Amortization (Thousand dollars)	Depletion (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Net operating loss carryforward (Thousand dollars)	Taxes			Foreign tax credit (Thousand dollars)	Distributions to stockholders other than in own stock (Thousand dollars)
					Domestic corporations (Thousand dollars)	Foreign corporations (Thousand dollars)							Total (Thousand dollars)	Income tax (Thousand dollars)	Excess profits tax (Thousand dollars)		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
TOTAL ASSETS $250,000 UNDER $500,000																	
1961-62	111,593	67,512,850	65,436,305	3,159	42,305	1,848	185,755	1,322,948	23,140	32,244	1,356,577	128,904	624,386	624,386	-	1,805	278,484
1960-61	105,174	64,340,258	62,172,074	3,086	36,061	2,209	130,782	1,258,279	20,436	60,619	1,223,117	105,045	580,238	580,238	-	3,482	252,240
1959-60	99,583	63,630,937	61,233,589	2,588	38,628	310	144,953	1,187,925	17,821	28,601	1,544,880	(2)	662,112	662,112	-	1,829	212,218
1958-59	88,311	54,947,355	52,947,419	2,309	32,298	465	104,357	1,043,119	26,544	32,095	1,218,793	95,731	537,498	537,498	-	(2)	187,550
1957-58	82,274	53,494,662	51,673,289	2,167	32,941	903	116,086	966,642	19,379	33,754	1,209,646	94,489	562,819	562,819	-	(2)	192,956
1956-57	76,929	50,180,784	48,449,307	1,604	30,312	2,299	111,340	857,039	19,138	27,483	1,361,381	89,755	596,280	596,280	-	2,884	196,718
1955-56	70,483	48,144,225	46,651,931	1,122	27,630	2,500	99,817	767,512	13,186	26,007	1,290,027	87,307	562,129	562,129	-	1,638	190,822
1954-55	60,356	39,745,048	38,488,529	1,354	23,045	808	68,583	651,200		22,632	964,179	42,511	446,999	445,366	1,633	1,236	176,084
1953-54	55,447	37,348,029	36,254,460	730	25,326	(4)	63,894	576,820	3,773	21,431	993,633	39,053	478,488	442,750	35,738	1,262	205,551
1952-53	52,976	36,677,683	35,616,099	654	23,378	1,349	74,602	526,415	3,804	21,177	1,142,327	37,470	544,756	496,046	48,710	(2)	202,023
TOTAL ASSETS $500,000 UNDER $1,000,000																	
1961-62	58,065	65,795,540	63,831,875	8,769	59,378	497	200,649	1,251,850	20,316	36,171	1,603,493	118,939	797,201	797,201	-	1,926	343,126
1960-61	54,991	62,682,368	60,566,910	6,173	58,157	720	134,590	1,200,338	27,894	35,999	1,383,933	81,908	759,614	759,614	-	3,122	319,239
1959-60	52,048	61,856,542	59,678,216	14,639	53,688	2,419	144,552	1,133,743	16,887	28,779	1,611,802	(2)	782,930	782,930	-	6,170	260,823
1958-59	46,346	53,076,919	51,221,159	3,234	45,718	791	131,744	1,004,951	41,783	42,824	1,343,097	75,631	671,551	671,551	-	(2)	236,282
1957-58	43,634	51,352,167	49,632,719	3,792	44,583	1,221	108,905	932,499	21,731	46,961	1,382,575	76,927	696,566	696,566	-	(2)	248,172
1956-57	41,336	48,809,687	47,178,829	3,583	47,733	1,691	122,218	843,823	21,450	43,069	1,592,172	86,640	748,672	748,672	-	4,063	249,449
1955-56	39,301	48,675,268	47,227,883	2,945	46,406	1,076	122,486	772,863	15,592	45,091	1,635,409	80,249	756,720	756,720	-	3,960	242,173
1954-55	33,617	38,903,995	37,672,347	3,006	39,999	1,200	91,140	657,658		32,231	1,211,122	39,010	594,499	592,430	2,069	2,914	232,108
1953-54	31,845	38,191,705	37,060,949	2,430	43,454	585	77,726	590,061	8,450	38,552	1,252,074	39,969	656,861	607,136	49,725	3,323	245,275
1952-53	31,290	37,896,146	36,832,305	2,258	38,057	1,316	84,281	553,896	5,269	35,062	1,459,962	36,130	762,243	695,308	66,935	(2)	257,645
TOTAL ASSETS $1,000,000 UNDER $5,000,000																	
1961-62	49,262	117,734,542	113,028,561	58,160	224,566	11,350	459,278	2,399,888	62,605	179,216	3,860,266	213,956	2,075,262	2,075,262	-	18,771	826,199
1960-61	47,983	116,549,979	111,723,378	57,172	220,742	15,709	373,886	2,341,426	57,709	190,179	3,731,756	193,853	2,021,325	2,021,325	-	20,915	894,474
1959-60	46,104	114,482,803	109,655,279	46,846	209,504	10,997	370,737	2,165,234	57,544	165,584	4,478,058	(2)	2,252,522	2,252,522	-	20,349	836,619
1958-59	43,321	102,155,837	97,925,278	42,517	181,472	11,315	296,631	2,012,819	50,019	166,965	3,706,654	153,927	1,937,730	1,937,730	-	(2)	756,252
1957-58	41,780	101,667,404	97,773,903	40,696	213,697	10,560	260,907	1,892,932	62,361	174,062	4,095,944	148,168	2,089,935	2,089,935	-	(2)	857,064
1956-57	39,861	97,748,305	93,992,943	38,482	199,241	8,450	325,027	1,719,387	55,845	181,584	4,699,731	139,745	2,302,431	2,302,431	-	19,553	842,764
1955-56	40,853	97,582,503	93,930,266	39,436	200,998	10,916	332,706	1,680,700	73,992	191,522	4,780,211	153,413	2,338,364	2,338,364	-	18,189	881,274
1954-55	35,770	82,324,650	79,177,742	29,603	177,664	9,612	243,779	1,464,276		147,392	3,620,554	64,811	1,857,143	1,851,305	5,838	15,505	773,600
1953-54	33,805	81,804,500	79,107,707	24,479	188,162	11,660	192,105	1,269,164	39,598	154,003	3,971,839	66,405	2,115,159	1,952,819	162,340	15,568	880,435
1952-53	33,579	81,150,352	78,363,893	24,743	186,480	9,672	226,350	1,202,996	27,140	150,262	4,386,305	63,276	2,351,043	2,142,384	208,659	(2)	860,912
TOTAL ASSETS $5,000,000 UNDER $10,000,000																	
1961-62	8,564	41,906,349	39,450,725	67,622	117,324	20,590	215,860	919,998	20,729	98,373	1,906,091	88,949	969,873	969,873	-	17,119	441,366
1960-61	8,280	41,660,228	39,352,243	63,870	116,967	13,042	160,207	901,602	19,207	139,915	1,853,031	68,828	979,356	979,356	-	15,934	484,819
1959-60	8,022	40,876,898	38,739,894	57,070	120,177	11,863	191,504	871,545	20,894	96,380	2,222,480	(2)	1,084,597	1,084,597	-	14,567	471,034
1958-59	7,870	38,335,207	36,337,291	54,037	113,647	12,641	157,603	843,421	27,193	91,359	1,852,798	49,835	960,614	960,614	-	(2)	461,555
1957-58	7,667	38,681,765	36,752,885	41,085	104,644	15,092	123,396	788,291	35,840	124,587	2,015,028	59,126	1,052,316	1,052,316	-	(2)	479,039
1956-57	7,295	38,048,767	36,278,675	37,567	103,904	15,316	143,392	694,681	46,404	96,675	2,305,330	43,553	1,150,842	1,150,842	-	16,719	491,425
1955-56	6,794	35,488,974	33,904,367	31,016	111,774	9,074	173,824	617,558	48,976	79,993	2,264,404	44,552	1,090,445	1,090,445	-	10,687	484,844
1954-55	6,324	32,268,507	30,836,849	29,288	93,202	7,666	127,866	607,052		73,719	1,840,855	22,112	925,557	922,815	2,742	9,203	469,586
1953-54	6,181	32,683,625	31,324,363	22,948	96,858	5,648	97,520	512,257	45,508	83,303	2,069,313	24,110	1,104,212	1,014,285	89,927	11,403	470,509
1952-53	6,139	32,717,815	31,504,072	23,742	104,565	8,624	124,293	495,926	26,954	85,717	2,181,522	26,313	1,188,354	1,078,714	109,640	(2)	500,711
TOTAL ASSETS $10,000,000 UNDER $50,000,000																	
1961-62	8,336	92,922,739	86,227,155	233,137	355,460	68,870	672,281	2,282,376	53,218	297,122	5,339,034	224,091	2,592,973	2,592,973	-	63,578	1,573,863
1960-61	7,912	93,602,747	87,505,954	170,540	378,863	79,559	475,723	2,142,498	56,805	306,648	5,220,777	161,492	2,638,932	2,638,932	-	75,149	1,650,470
1959-60	7,476	89,433,836	83,852,472	152,792	375,622	70,892	478,424	2,001,111	79,722	340,977	6,016,052	(2)	2,903,347	2,903,347	-	70,819	1,710,132
1958-59	7,220	81,648,511	76,551,021	120,688	346,539	77,232	494,717	1,904,934	117,332	333,618	5,112,073	143,384	2,518,003	2,518,003	-	(2)	1,579,928
1957-58	6,769	82,826,470	78,057,237	105,863	395,983	74,300	349,292	1,764,204	169,835	358,297	5,894,479	114,172	2,848,226	2,848,226	-	(2)	1,676,660
1956-57	6,547	83,431,646	78,942,770	94,276	398,515	64,049	437,863	1,642,168	209,004	339,927	6,591,100	96,993	3,167,466	3,167,466	-	61,171	1,769,385
1955-56	6,246	77,254,257	73,058,217	87,699	388,767	58,023	456,292	1,459,101	226,746	351,208	6,442,651	76,052	3,038,551	3,038,551	-	79,187	1,722,519
1954-55	5,718	70,566,917	66,916,267	73,298	366,058	54,360	373,344	1,514,375		290,291	5,198,298	48,626	2,511,796	2,502,223	9,573	56,655	1,566,432
1953-54	5,550	73,301,889	69,954,485	60,079	341,113	52,754	235,303	1,224,075	151,745	306,054	5,906,260	35,034	3,130,316	2,861,286	269,030	52,235	1,631,269
1952-53	5,220	71,724,769	68,646,669	54,015	336,600	59,173	290,882	1,142,613	92,901	297,697	5,898,776	33,695	3,122,387	2,840,661	281,726	(2)	1,659,749

Footnotes at end of table. For explanatory statements and comparability of data, see the texts for the 1961-62 tables and for these historical tables. "Description of the Sample and Limitations of the Data" for each of the periods 1952-53 through 1961-62 appears in the annual volume for those periods.

Table 33.—NUMBER OF RETURNS, SELECTED RECEIPTS AND DEDUCTIONS, NET INCOME, NET OPERATING LOSS CARRYFORWARD, TAX, FOREIGN TAX CREDIT, AND DISTRIBUTIONS TO STOCKHOLDERS, BY SIZE OF TOTAL ASSETS, 1952-53 THROUGH 1961-62—Continued

Size of total assets and year	Number of active corporation returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Wholly tax-exempt interest (Thousand dollars)	Dividends received from— Domestic corporations (Thousand dollars)	Dividends received from— Foreign corporations (Thousand dollars)	Net long-term capital gain reduced by net short-term capital loss (Thousand dollars)	Depreciation (Thousand dollars)	Amortization (Thousand dollars)	Depletion (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Net operating loss carryforward (Thousand dollars)	Taxes Total (Thousand dollars)	Taxes Income tax (Thousand dollars)	Taxes Excess profits tax (Thousand dollars)	Foreign tax credit (Thousand dollars)	Distributions to stockholders other than in own stock (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
TOTAL ASSETS $50,000,000 UNDER $100,000,000																	
1961-62	1,204	45,205,871	41,900,857	95,792	283,266	76,765	334,251	1,247,198	25,610	213,948	3,107,883	42,932	1,451,503	1,451,503	-	80,857	1,266,531
1960-61	1,145	43,748,324	40,828,659	83,363	286,243	51,895	236,877	1,191,746	56,618	222,177	3,083,108	68,188	1,470,300	1,470,300	-	70,796	1,210,870
1959-60	1,043	43,458,668	40,915,389	72,139	270,223	44,427	218,198	1,046,866	88,539	206,263	3,360,198	([2])	1,549,153	1,549,153	-	65,030	1,131,766
1958-59	1,001	40,610,029	38,255,006	60,737	288,711	59,817	221,972	950,330	126,914	200,233	2,728,207	45,888	1,282,524	1,282,524	-	([2])	1,151,847
1957-58	955	42,301,046	40,113,648	50,547	291,741	53,233	155,173	871,483	150,385	241,631	3,080,371	28,044	1,435,177	1,435,177	-	([2])	1,155,287
1956-57	896	36,598,253	34,554,607	44,327	282,418	67,938	222,183	768,263	161,369	248,978	3,387,818	40,307	1,518,987	1,518,987	-	77,761	1,178,194
1955-56	834	32,559,537	30,763,219	38,085	263,768	92,535	153,546	664,217	149,216	178,124	3,097,814	22,224	1,412,505	1,412,505	-	61,814	1,063,919
1954-55	794	31,400,110	29,751,923	38,072	254,636	67,024	204,891	769,626		133,956	2,629,198	14,190	1,223,023	1,220,127	2,896	48,233	971,824
1953-54	742	32,348,535	30,863,192	23,417	239,140	69,363	91,903	596,927	91,148	119,780	2,741,078	7,343	1,384,206	1,286,276	97,930	53,006	876,755
1952-53	708	30,361,084	29,049,831	19,913	214,870	62,343	100,394	529,120	56,366	131,150	2,735,323	8,101	1,382,265	1,269,932	112,333	([2])	925,747
TOTAL ASSETS $100,000,000 OR MORE																	
1961-62	1,428	307,950,983	283,840,613	664,451	2,131,613	1,328,963	1,944,289	11,430,592	711,624	2,677,689	26,919,103	254,399	12,598,463	12,598,463	-	1,302,240	12,404,544
1960-61	1,333	297,781,984	276,344,550	599,232	1,907,394	904,555	1,232,467	10,471,645	937,136	2,526,045	25,686,481	232,001	12,461,292	12,461,292	-	1,030,177	11,648,824
1959-60	1,276	280,035,317	260,661,304	501,560	1,809,445	897,764	1,118,690	9,590,862	1,240,420	2,326,468	25,450,489	([2])	12,204,584	12,204,584	-	999,057	11,032,412
1958-59	1,203	254,256,756	237,395,470	410,535	1,749,722	758,023	1,336,094	8,671,708	1,565,625	2,232,532	21,070,407	170,849	9,953,289	9,953,289	-	([2])	10,171,049
1957-58	1,129	245,047,004	229,857,791	345,247	1,542,799	614,286	763,813	7,652,256	1,958,358	2,308,856	25,341,028	110,383	10,984,990	10,984,990	-	([2])	9,857,652
1956-57	1,080	224,657,605	210,670,549	303,233	1,564,486	594,348	731,994	6,520,614	2,077,227	2,082,487	25,012,819	87,849	10,898,049	10,898,049	-	811,383	9,274,356
1955-56	1,027	209,916,669	197,804,137	255,677	1,474,966	593,365	631,850	5,725,704	2,023,817	1,869,046	26,139,320	84,696	11,586,957	11,586,957	-	779,649	8,565,525
1954-55	932	177,313,699	166,661,713	213,773	1,321,564	468,065	637,093	6,450,413		1,517,900	19,626,097	38,679	8,502,409	8,491,455	10,954	588,274	7,354,708
1953-54	915	183,537,842	173,625,640	180,327	1,412,482	433,843	318,946	4,365,486	1,163,251	1,539,267	21,159,204	21,534	10,175,273	9,307,955	867,318	503,004	6,948,992
1952-53	854	164,377,969	155,527,893	150,942	1,393,336	401,517	265,211	3,908,802	611,666	1,369,993	18,889,338	17,771	8,937,590	8,258,062	679,528	([2])	6,490,436

[1]Included in the total but not in the detail is $61,347,000 of nondividend distributions reported on Form 1120-S returns of small business corporations taxed through shareholders. Distribution of this amount by size of total assets is not available.
[2]Not tabulated.
[3]Deficit.
[4]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: For explanatory statements and comparability of data, see the texts for the 1961-62 tables and for these historical tables. "Description of the Sample and Limitations of the Data" for each of the periods 1952-53 through 1961-62 appears in the annual volume for those periods.

5. Source Book of Statistics of Income, 1926-27 through 1951-52 and 1953-54 through 1961-62

SOURCE BOOK OF STATISTICS OF INCOME

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Description and use	287
Source Book sheet reproduction	288

SOURCE BOOK OF STATISTICS OF INCOME

Unpublished tables comprising the basic Source Book of ***Statistics of Income*** provide information about corporations in more detailed form than are contained in the published ***Statistics of Income*** reports. These tables are available for each year beginning with 1926-27, except for 1952-53 when no basic Source Book was prepared.

For 1961-62 and, in general, for other years beginning with 1942-43, these tables show assets, liabilities, receipts, deductions, profits, income tax liability, and distributions to stockholders, by size of total assets for more than 250 industry groups. A sample sheet from the Source Book for 1961-62 follows this description.

The industry groups for which statistics are available for 1961-62 are those shown in table 1 of this report. Table 1 of the published reports for 1957-58 through 1960-61 show the industry groups covered in the Source Book for other recent years. The content of the earlier Source Books including the industry groups used, are summarized on pages 134-142 of ***Statistics of Income--1956-57, Corporation Income Tax Returns.*** Comparability of Source Book statistics from year to year is affected by changes in law and statistical definitions and concepts, changes in the tax return forms and in the number of items tabulated from them, and changes in the Standard Industrial Classification issued by the Bureau of the Budget and from which the ***Statistics of Income*** industrial classification is derived. These changes are described in the published ***Statistics of Income*** reports.

Under the provisions of Code section 7515, the Internal Revenue Service may furnish reproductions of statistical studies, such as the Source Book, to researchers and analysts at cost. Reproductions are in the form of: (1) microfilm rolls, one for each year, containing tables for every industry group, and (2) single page reproductions of a table for an industry group for a given year. For each industry group there are two tables: prior to 1956-57, one table for returns with net income, and one for returns without net income; for 1956-57 and subsequent years, one table for the total number of returns, and one for returns with net income.

In addition to the basic Source Book, statistics on special subjects are prepared from time to time and are considered to be part of the Source Book. For example, the 1958-59 Source Book contains the frequency of reporting for each income statement and balance sheet item in the basic Source Book by industry groups; for 1960-61, some detailed statistics about net income, statutory special deductions, and income subject to tax were prepared; for most years, selected data are tabulated by Internal Revenue districts and regions (see the description of Internal Revenue districts and regions in the Explanation of Terms of this report); and, for 1954-55 through 1961-62, a varying amount of information on the methods used by corporations to compute their depreciation deduction is available. The depreciation statistics for 1959-60 are more comprehensive than for the other years in that they provide information about the types of property being depreciated and the useful life of the property claimed for tax purposes.

Requests for additional information on the content of the Source Book or on the cost of reproductions should be addressed to the Director, Statistics Division, Internal Revenue Service, Washington, D. C. 20224.

SOURCE BOOK OF STATISTICS OF INCOME

ACTIVE CORPORATION INCOME TAX RETURNS, JULY 1961-JUNE 1962

BALANCE SHEET AND INCOME STATEMENT ITEMS, BY INDUSTRIAL GROUPS AND BY SIZE OF TOTAL ASSETS

RETURNS WITH AND WITHOUT NET INCOME

MINOR INDUSTRY - 416

Transportation, communication, electric, gas, and sanitary services: Transportation: WATER TRANSPORTATION

(SIZE OF TOTAL ASSETS AND MONEY FIGURES IN THOUSANDS OF DOLLARS)

	ITEM	TOTAL	SIZE OF TOTAL ASSETS: ZERO ASSETS	OVER ZERO UNDER 50	50 UNDER 100	100 UNDER 500	500 UNDER 1,000	1,000 UNDER 2,500	2,500 UNDER 5,000	5,000 UNDER 10,000	10,000 UNDER 25,000	25,000 UNDER 50,000	50,000 UNDER 100,000	100,000 UNDER 250,000	250,000 OR MORE
1	NUMBER OF RETURNS, TOTAL	3351	103	1140	570	1005	201	149	78	47	29	18	6	5	-
2	FORM 1120-S	210	-	121	45	42	-	2	-	-	-	-	-	-	-
3	TOTAL ASSETS	3664348	-	23696	41889	226383	136979	232576	271014	333960	465517	655388	439921	837025	-
4	CASH	237184	-	2329	4179	31019	18989	26834	20476	23162	23457	51317	17901	17521	-
5	NOTES AND ACCOUNTS RECEIVABLE	512899	-	3597	6140	37495	37242	45631	47872	47758	43050	94437	47164	102513	-
6	LESS: RESERVE FOR BAD DEBTS	1856	-	26	-	52	119	169	325	499	3	393	-	270	-
7	INVENTORIES, TOTAL	33108	-	1099	911	2882	557	3261	1874	3857	791	6408	7467	4001	-
8	LAST-IN, FIRST-OUT	185	-	-	1	-	12	140	-	-	32	-	-	-	-
9	OTHER THAN LAST-IN, FIRST-OUT	12465	-	891	8	1851	136	887	837	3316	334	2646	-	1559	-
10	NOT STATED	20458	-	208	902	1031	409	2234	1037	541	425	3762	7467	2442	-
	INVESTMENTS, GOVT. OBLIGATIONS:														
11	STATES AND POSSESSIONS	6878	-	-	-	950	228	1202	1324	326	879	459	1510	-	-
12	UNITED STATES OBLIGATIONS	57184	-	-	-	439	864	8164	4731	9577	11713	6256	6068	9372	-
13	NOT STATED	5322	-	-	-	1937	-	1615	255	60	1455	-	-	-	-
14	OTH CURR. ASSETS INCL. S-T INV.	156416	-	449	2004	5449	5217	6176	6235	7339	4764	30192	1412	87179	-
15	LOANS TO STOCKHOLDERS	3046	-	18	804	349	320	174	986	-	395	-	-	-	-
16	MORTGAGE AND REAL ESTATE LOANS	8377	-	-	1178	113	-	384	193	2865	106	3538	-	-	-
17	OTHER INVESTMENTS	205325	-	791	188	8632	11004	26307	22391	25305	15601	68958	10705	15443	-
18	DEPRECIABLE ASSETS	3236388	-	24803	50893	216162	104745	179705	275752	302608	533670	525030	421150	601870	-
19	LESS: ACCUM. AMORT. & DEPR.	1209261	-	11513	26696	92629	44380	89022	121520	104847	195320	183209	119674	220451	-
20	DEPLETABLE ASSETS	25307	-	186	638	75	-	427	262	684	-	22781	254	-	-
21	LESS: ACCUMULATED DEPLETION	3385	-	21	79	-	-	-	7	108	-	2989	181	-	-
22	LAND	31110	-	477	667	8573	254	9634	2552	3244	2702	628	2230	149	-
23	INTANGIBLE ASSETS	844	-	50	249	22	-	11	109	106	-	-	297	-	-
24	LESS: ACCUM. AMORTIZATION	381	-	35	59	2	-	1	66	79	-	-	139	-	-
25	OTHER ASSETS	359843	-	1492	872	4969	2058	12243	7920	12602	22257	31975	43757	219698	-
26	TOTAL LIABILITIES	3664348	-	23696	41889	226383	136979	232576	271014	333960	465517	655388	439921	837025	-
27	ACCOUNTS PAYABLE	327872	-	5847	4388	47075	22874	38045	31539	21787	25161	47775	29453	53928	-
28	DEPOSITS & WITHDRAWABLE SHARES	827	-	-	-	-	-	475	352	-	-	-	-	-	-
29	BONDS, NOTES, MTGS. UNDER 1 YR.	192199	-	9956	4450	21961	12647	20608	16358	23632	23310	41733	8985	8559	-
30	OTHER CURRENT LIABILITIES	121815	-	822	2576	12612	9454	12275	11884	14223	5398	18304	4685	29582	-
31	LOANS FROM STOCKHOLDERS	21266	-	1483	2826	5576	1579	103	1913	233	5915	968	670	-	-
32	BONDS, NOTES, MTGS. OVER 1 YR	1099065	-	6514	7193	45853	20286	46285	98735	115549	229325	175003	217754	136568	-
33	OTHER LIABILITIES	182138	-	763	1673	5863	3514	8127	8692	22837	23997	55884	22510	28278	-
34	CAPITAL STOCK, PREFERRED	30783	-	-	559	1638	300	4272	1400	7376	6479	7284	116	1359	-
35	CAPITAL STOCK, COMMON	416228	-	9921	11512	39341	31083	29316	40350	45547	44685	59617	33664	71192	-
36	PAID-IN OR CAPITAL SURPLUS	176882	-	143	1788	13231	1483	12841	6769	11739	13148	43941	34872	36927	-
37	SURPLUS RESERVES	61108	-	214	-	498	122	3490	3576	1354	9946	11851	3746	26311	-
38	EARNED SURPLUS & UNDIV. PROFITS	1034165	-	-11967	4924	32735	33637	56739	49446	69683	78153	193028	83466	444321	-
39	TOTAL COMPILED RECEIPTS	2749848	35869	47178	43741	324458	245109	268202	277406	233905	231090	309208	269207	464475	-
40	BUSINESS RECEIPTS	2591868	34992	46397	40317	317213	241659	251880	264438	221097	225140	292850	257883	398002	-
	INTEREST ON GOVT. OBLIGATIONS:														
41	WHOLLY TAXABLE	8481	52	-	-	24	12	264	176	396	505	316	243	6493	-
42	SUBJECT TO SURTAX ONLY	24	-	-	-	10	-	-	1	-	13	-	-	-	-
43	WHOLLY TAX-EXEMPT	200	2	-	-	29	3	33	39	18	22	15	32	7	-
44	OTHER INTEREST	7703	41	4	104	262	271	471	569	1675	696	1933	251	1426	-
45	RENTS	17988	-	172	245	1671	545	4756	1486	1748	1425	5016	895	29	-
46	ROYALTIES	146	-	-	-	-	-	4	9	-	-	82	51	-	-
47	NET S-T CAP GAIN LESS L-T LOSS	222	56	-	31	98	29	5	2	-	1	-	-	-	-
48	NET L-T CAP GAIN LESS S-T LOSS	20516	122	143	2157	576	576	1480	4881	3815	2308	3787	482	189	-
49	NET GAIN, NONCAPITAL ASSETS	1316	-	-	3	11	-	310	40	-	34	59	859	-	-
50	DIVIDENDS, DOMESTIC CORP.	7665	20	21	-	186	191	1534	455	1675	134	2452	8	989	-
51	DIVIDENDS, FOREIGN CORP	295	-	-	-	2	-	4	1	41	-	168	-	79	-
52	OTHER RECEIPTS	93424	584	441	884	4376	1823	7461	5309	3440	812	2530	8503	57261	-
53	TOTAL COMPILED DEDUCTIONS	2646805	38569	47689	40491	308810	231783	250192	264015	225018	228029	300519	265841	445849	-
54	COST OF SALES AND OPERATIONS	1899166	26249	25530	20918	208913	172505	180855	196911	156991	157154	202499	198168	352473	-
55	COMPENSATION OF OFFICERS	43809	377	2747	1662	9630	6997	5514	4018	3288	2428	3277	1473	2398	-
56	RENT PAID ON BUSINESS PROPERTY	41374	154	1993	3198	4177	3097	4525	2784	5889	2564	8711	1926	2356	-
57	REPAIRS	16696	36	813	968	3204	1240	2970	3691	2742	1009	-	23	-	-
58	BAD DEBTS	1892	2	44	63	147	119	251	155	565	20	438	29	59	-
59	INTEREST PAID	61430	1479	564	615	2934	1484	3031	5267	6546	12292	10869	9730	6619	-
60	TAXES PAID	51807	520	1025	998	7163	12015	6924	6554	4025	2151	2683	4565	3184	-
61	CONTRIBUTIONS OR GIFTS	1411	7	-	21	117	267	366	101	88	123	109	84	128	-
62	AMORTIZATION	7267	844	3	25	11	185	74	114	767	2429	2684	101	30	-
63	DEPRECIATION	176247	2681	2373	3930	16974	7883	13096	16281	18123	29566	29979	17593	17768	-
64	DEPLETION	2270	-	21	-	-	-	29	12	124	-	1112	972	-	-
65	ADVERTISING	13076	55	319	273	2139	289	387	302	572	423	1191	1901	5225	-
66	AMTS CONTR UNDER PENSION PLANS	20532	182	-	21	3101	977	2754	2453	2189	1581	3050	1682	2542	-
67	AMTS CONTR OTHER BENEFIT PLANS	27490	245	300	25	1329	4782	4277	4593	2863	1521	877	2533	4145	-
68	NET LOSS, NONCAPITAL ASSETS	1798	-	2	-	18	254	750	29	432	31	192	90	-	-
69	OTHER DEDUCTIONS	280540	5738	11955	7774	48953	19689	24389	20750	19814	14737	32848	24971	48922	-
70	COMPL NET PR OR LOSS (39 LESS 53)	103043	-2700	-511	3250	15648	13326	18010	13391	8887	3061	8689	3366	18626	-
71	NET INC OR DEF, TOT. (70 LESS 43) FORMS 1120, -L, -M, -F: (1)	102843	-2702	-511	3250	15619	13323	17977	13352	8869	3039	8674	3334	18619	-
72	NET INC OR DEF (71 LESS 79)	101001	-2702	-461	2522	15211	13323	17221	13352	8869	3039	8674	3334	18619	-
73	STATUTORY SPECIAL DEDUCTIONS	23387	31	87	702	2067	1010	4390	3236	1985	3410	5447	181	841	-
74	NET OPERATING LOSS DEDUCTION	17259	14	87	702	1933	727	3553	2847	564	3295	3362	175	-	-
75	DIVIDENDS RECEIVED DEDUCTION	5926	17	-	-	134	161	757	389	1421	115	2085	6	841	-
76	INCOME SUBJECT TO TAX	123883	755	1553	2969	17010	13647	16545	13436	12493	6769	13517	6462	18727	-
77	INCOME TAX	57406	339	497	890	6267	6259	7964	6289	6037	3328	6538	3333	9665	-
78	COMPILED NET PROFIT LESS INCOME TAX 1120,-L-M-F (70 LESS 77) (1)	45637	-3039	-1008	2360	9381	7067	10046	7102	2850	-267	2151	33	8961	-
79	1120-S INC OR DEF (71 LESS 72)	1842	-	-50	728	408	-	756	-	-	-	-	-	-	-
	DISTRIBUTIONS TO STOCKHOLDERS:														
80	CASH & ASSETS EXCEPT OWN STOCK	30959	-	334	724	1647	1196	3205	1209	2718	1387	7322	1491	9726	-
81	CORPORATION'S OWN STOCK	10211	-	-	-	610	6614	300	720	-	-	1916	-	51	-

FOR FOOTNOTES SEE PAGES 61 000 AND 61 585

6. Corporation Income Tax Return Forms, 1961

CORPORATION INCOME TAX RETURN FORMS AND INSTRUCTIONS, 1961

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Form 1120: Corporation income tax return	291
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Form 1120-ES: Declaration of estimated tax	357

FORM **1120**

U.S. Treasury Department
Internal Revenue Service

U.S. CORPORATION INCOME TAX RETURN—1961

or other taxable year beginning ----------, 1961, ending ----------, 19---
(PLEASE TYPE OR PRINT)

Name

Number and street

City or town, postal zone number, State

Check if this is a—
A. Sole proprietorship ☐ or partnership ☐ electing under sec. 1361 to be taxed as a corporation.
B. Consolidated return. ☐
C. Personal Holding Co. ☐

D. Employer Identification No.

E. Business Code No. (see p. 8 instr.)

F. County in which located.

G. Enter total assets from line 14 Sch. L (see instr. O).
$----------

IMPORTANT—All applicable lines and schedules of this form must be filled in. Where additional space is needed for schedules, attachments must conform to the official form and totals must be entered in the form schedules.

GROSS INCOME

1. Gross Receipts ---------- Less: Returns and allowances ----------			
2. Less: Cost of goods sold (Schedule A) and/or operations (attach Schedule)			
3. Gross profit			
4. Dividends (Schedule C)			
5. Interest on obligations of the United States, etc. issued:	Gross amount of interest	Less: Amortizable bond premium	
(a) Prior to 3-1-41—(1) U.S. savings and Treasury bonds owned in excess of the principal amount of $5,000; and (2) obligations of a U.S. instrumentality			
(b) After 2-28-41, by U.S., any agency or instrumentality			
6. Other interest			
7. Rents			
8. Royalties			
9. Net gains (losses) (from separate Schedule D)			
10. Other income (attach schedule)			
11. TOTAL income, lines 3 to 10, inclusive			

DEDUCTIONS

12. Compensation of officers (Schedule E)		
13. Salaries and wages (not deducted elsewhere)		
14. Repairs (do not include cost of improvements or capital expenditures)		
15. Bad debts (Schedule F)		
16. Rents		
17. Taxes (attach schedule)		
18. Interest		
19. Contributions or gifts paid (attach schedule) (see instructions for limitation)		
20. Losses by fire, storm, shipwreck, or other casualty, or theft (attach schedule)		
21. Amortization (attach schedule)		
22. Depreciation (Schedule G)		
23. Depletion (attach schedule)		
24. Advertising		
25. Amounts contributed under: (a) Pension, profit-sharing, stock bonus, annuity plans (see instr.)		
(b) Other employee benefit plans (see instr.)		
26. Other deductions (attach schedule)		
27. TOTAL deductions in lines 12 to 26, inclusive		
28. Taxable income before net operating loss deduction and special deductions (line 11 less line 27)		
29. Less: (a) Net operating loss deduction (see instructions)		
(b) Special deductions (Schedule I)		
30. Line 28 less line 29		

TAX

31. TOTAL income tax (from line 9, Tax Computation Schedule, page 3)		
32. Credits: (a) Tax paid with application for extension of time in which to file		
(b) Payments and credits on 1961 Declaration of Estimated Tax		
33. If tax (line 31) is larger than credits (line 32), the balance is TAX DUE. Enter balance here→		
34. If tax (line 31) is less than credits (line 32) ---------- Enter the OVERPAYMENT here→		
35. Enter amount of line 34 you want: Credited on 1962 estimated tax ---------- Refunded ----------		

I declare under the penalties of perjury that I have examined this return (including accompanying schedules and statements) and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

CORPORATE SEAL

---------- (Date) ---------- (Signature of officer) ---------- (Title)

---------- (Date) ---------- (Individual or firm signature of preparer) ---------- (Address)

Page 2

Schedule A.—COST OF GOODS SOLD. (See Instruction 2)
(Where inventories are an income-determining factor)

1. Inventory at beginning of year	
2. Merchandise bought for manufacture or sale	
3. Salaries and wages	
4. Other costs per books (attach schedule)	
5. Total	
6. Less: Inventory at end of year	
7. Cost of goods sold (enter here and on line 2, page 1)	

1. Method of inventory valuation—Cost ☐; lower of cost or market ☐; LIFO ☐; other ☐. If other, attach explanation.
2. Was the method of inventory valuation indicated above the same method used for 1960? ☐ Yes ☐ No. If "No" attach explanation.
3. If inventory is valued at lower of cost or market, enter total cost $_____ and total market valuation $_____ of those items valued at market.
4. If closing inventory was taken by physical count, enter date inventory was taken _____ If not at end of year, attach an explanation of how the end of year count was determined.
5. If closing inventory was not taken by a physical count, attach an explanation of how inventory items were counted or measured.

Schedule C.—INCOME FROM DIVIDENDS

1. Name of declaring corporation	2. Domestic corporations taxable under chapter 1, Internal Revenue Code*	3. Certain preferred stock of public utilities taxable under Chapter 1, Internal Revenue Code	4. Foreign corporations	5. Other corporations
Totals				
Total of columns 2, 3, 4, and 5 (Enter here and on line 4, page 1)				

*Except (a) dividends on certain preferred stock of public utilities, which should be entered in column 3; and (b) dividends, which should be entered in column 5, received from China Trade Act corporations, from corporations to which section 931 applies, and from corporations exempt from tax under sections 501 and 521. Include certain dividends received from foreign corporations as described in section 243 (d).

Schedule D.—Separate Schedule D (Form 1120) should be used in reporting sales or exchanges of property. (See Instruction 9)

Schedule E.—COMPENSATION OF OFFICERS. (See page 6 of Instructions)

1. Name and address of officer	2. Official title	3. Time devoted to business	Percent of corporation stock owned		6. Amount of compensation	7. Expense account allowances
			4. Common	5. Preferred		
Total compensation of officers (Enter here and on line 12, page 1)						

Schedule F.—BAD DEBTS. (See Instruction 15)

1. Taxable Year	Amount of notes and accounts receivable outstanding at—		4. Taxable income reported	5. Sales on account	6. Bad debts of corporation if no reserve is carried on books	If corporation carries a reserve	
	2. Beginning of year	3. End of year				7. Gross amount added to reserve	8. Amount charged against reserve
1958							
1959							
1960							
1961							

NOTE: Securities which are capital assets and which became worthless within the taxable year should be reported in separate Schedule D.

Schedule G.—DEPRECIATION. (See Instruction 22 and Schedule H)

1. Kind of property (if buildings, state material of which constructed). Exclude land and other nondepreciable property. List assets in groups by depreciation method	2. Date acquired	3. Cost or other basis (exclude land)	4. Depreciation allowed (or allowable) in prior years	5. Method of computation	6. Rate (%) or life (years)	7. Depreciation this year

1. Total	
2. Less: Amount of depreciation claimed in Schedule A and elsewhere on return	
3. Balance—Enter here and on line 22, page 1	

Schedule H.—SUMMARY OF DEPRECIATION AND AMORTIZATION SCHEDULES

1. Straight line method:			
(a) Assets acquired prior to 1/1/54			
(b) Assets acquired after 12/31/53		**8.** Emergency facilities	
2. Declining balance method		**9.** Grain storage facilities	
3. Sum of the years-digits method		**10.** Research or experimental expenditures	
4. Based on units of production		**11.** Exploration and development expenditures	
5. Addl. 1st year (Sec. 179)		**12.** Organizational expenditures	
6. Other methods		**13.** Trademark and trade name expenditures	
7. Total depreciation claimed		**14.** Total amortization claimed	

Schedule I.—SPECIAL DEDUCTIONS

1. Partially tax-exempt interest (see Instruction 5)		
2. Dividends-received:		
(a) 85 percent of column 2, Schedule C		
(b) 62.115 percent of column 3, Schedule C		
(c) 85 percent of dividends received from certain foreign corporations		
3. Total dividends-received deductions (sum of lines 2 (a), (b), and (c) but not to exceed 85 percent of the excess of line 28, page 1 over the sum of lines 1 and 5). (See instructions in case of net operating loss or if the corporation is a small business investment company.)		
4. Dividends paid on certain preferred stock of public utilities (see instructions in case of net operating loss)		
5. Western Hemisphere trade corporations (see instructions in case of net operating loss)		
6. Total special deductions (enter here and on line 29(b), page 1)		

TAX COMPUTATION SCHEDULE

1. (a) Line 30, page 1 ---- (b) plus line 1, Schedule I ---- Enter total here →		
2. If amount of line 1 is:		
(a) **Not over $25,000**—Enter 30 percent of line 1 (32 percent if a consolidated return)		
(b) **Over $25,000**—Enter 52 percent of line 1 (54 percent if a consolidated return)		
Subtract $5,500, and enter difference	5,500.00	
3. Adjustment for partially tax-exempt interest. Enter 30 percent of line 1 (b), but not in excess of 30 percent of line 1		
4. Normal tax and surtax (line 2 less line 3)		
5. Income tax (line 4, or line 22 of separate Schedule D)		
6. Credit allowed a domestic corporation for income taxes paid to a foreign country or United States possession (attach Form 1118)		
7. Balance of income tax (line 5 less line 6)		
8. Tax under section 541 of the Internal Revenue Code (from Schedule 1120 PH)		
9. Total income tax (line 7 plus line 8). **Enter here and on line 31, page 1**		

H. Date incorporated ----

I. Did the corporation at any time during the taxable year own directly or indirectly 50 percent or more of the voting stock of a domestic corporation?.....Yes ☐ No ☐
Did any corporation, individual, partnership, trust, or association at any time during taxable year own directly or indirectly 50 percent or more of the corporation's voting stock?. Yes ☐ No ☐
If either answer is "Yes," attach separate schedule showing:
(1) name and address;
(2) percentage owned;
(3) date acquired; and
(4) the District Director's office in which the income tax return of such corporation, individual, partnership, trust, or association for the last taxable year was filed.

J. Were Forms 1096 and 1099 filed for the calendar year 1961 in connection with:
Taxable dividends.....Yes ☐ No ☐
Other payments.....Yes ☐ No ☐

K. Did you have any contracts or subcontracts subject to the Renegotiation Act of 1951.....Yes ☐ No ☐
If "Yes," see Instruction G(4) and enter amount here ----

L. Did you at any time during the year own directly or indirectly any stock of a foreign corporation?.....Yes ☐ No ☐
If "Yes," attach statement as required by Instruction K.

M. Amount of income (or deficit) for: 1958.. ---- 1959.. ---- 1960.. ----

N. If a cooperative association, check type:
(1) ☐ farmers' purchasing or marketing; (2) ☐ consumers', or (3) ☐ other.

O. Did you claim a deduction for expenses connected with: (If answer to any question is "Yes," check applicable boxes within that question.)
(1) A hunting lodge ☐, working ranch or farm ☐, fishing camp ☐, resort property ☐, pleasure boat or yacht ☐, or other similar facility ☐? (Other than where the operation of the facility was the principal business.) Yes ☐ No ☐
(2) The leasing, renting, or ownership of a hotel room or suite ☐, apartment ☐, or other dwelling ☐, which was used by customers or employees or members of their families? (Other than use by employees while in business travel status.) Yes ☐ No ☐
(3) The attendance of your employees' families at conventions or business meetings. Yes ☐ No ☐
(4) Vacations for employees or members of their families? (Other than vacation pay reported on Form W-2.) Yes ☐ No ☐

P. Refer to page 8 of instructions and state the:
Principal business activity ----
Principal product or service ----

Schedule L.—BALANCE SHEETS (see instructions)

ASSETS	Beginning of taxable year (A) Amount	Beginning of taxable year (B) Total	End of taxable year (C) Amount	End of taxable year (D) Total
1. Cash				
2. Govt. obligations: (a) U.S. and instrumentalities; (b) State, subdivisions thereof, etc.				
3. Notes and accounts receivable				
(a) Less: Reserve for bad debts				
4. Inventories: (a) Other than last-in, first-out				
(b) Last-in, first-out				
5. Other current assets including short term marketable investments (attach schedule)				
6. Loans to stockholders				
7. Mortgage and real estate loans				
8. Other investments (attach schedule)				
9. Buildings and other fixed depreciable assets				
(a) Less: Accumulated amortization and depreciation				
10. Depletable assets				
(a) Less: Accumulated depletion				
11. Land (net of any amortization)				
12. Intangible assets (amortizable only)				
(a) Less: Accumulated amortization				
13. Other assets (attach schedule)				
14. Total assets				
LIABILITIES AND CAPITAL				
15. Accounts payable				
16. Deposits and withdrawable shares				
17. Bonds, notes, and mortgages payable (maturing less than one year from date of balance sheet)				
18. Other current liabilities (attach schedule)				
19. Loans from stockholders				
20. Bonds, notes, and mortgages payable (maturing one year or more from date of balance sheet)				
21. Other liabilities (attach schedule)				
22. Capital stock: (a) Preferred stock				
(b) Common stock				
23. Paid-in or capital surplus				
24. Surplus reserves (attach schedule)				
25. Earned surplus and undivided profits				
26. Total liabilities and capital				

Schedule M.—RECONCILIATION OF TAXABLE INCOME AND ANALYSIS OF EARNED SURPLUS AND UNDIVIDED PROFITS

1. Earned surplus and undivided profits at end of preceding taxable year (Schedule L)		9. Total distributions to stockholders charged to earned surplus during the taxable year: (a) Cash	
2. Taxable income before net operating loss deduction and special deductions (line 28, page 1)		(b) Stock of the corporation	
3. Nontaxable interest on: (a) Obligations of a State, or a possession of the United States, or any political subdivision of any of the foregoing, or the Dist. of Columbia		(c) Other property (attach schedule)	
		10. Contributions in excess of 5% limitation	
		11. Federal income and excess profits taxes	
(b) All postal savings bonds		12. Income taxes of foreign countries or United States possessions if claimed as a credit in whole or in part on line 6, page 3 Tax Computation	
4. Other nontaxable income (attach schedule)		13. Insurance premiums paid on the life of any officer or employee where the corporation is directly or indirectly a beneficiary	
5. Charges against surplus reserves deducted from income in this return (attach schedule)		14. Unallowable interest incurred to purchase or carry tax-exempt interest obligations	
6. Adjustments for tax purposes not recorded on books (attach sch.)		15. Excess of capital losses over capital gains	
7. Sundry credits to earned surplus (attach schedule)		16. Additions to surplus reserves (attach schedule)	
8. Total of lines 1 to 7		17. Other unallowable deductions (attach schedule)	
		18. Adjustments for tax purposes not recorded on books (attach schedule)	
		19. Sundry debits to earned surplus (attach schedule)	
		20. Total of lines 9 to 19	
		21. Earned surplus and undivided profits at end of the taxable year (Schedule L) (line 8 less line 20)	

How To Prepare Your 1961 Corporation Income Tax Return ON FORM 1120

(References are to the Internal Revenue Code.)

Note: All foreign corporations, whether resident or nonresident, file Form 1120–F. See General Instruction H.

GENERAL INSTRUCTIONS

A. Corporations required to make a return on Form 1120.—Every domestic corporation not expressly exempt from taxation under chapter 1 (Section 501), whether or not having any taxable income, must file a return. The term "corporation" is defined by the Code to include associations, joint-stock companies, and insurance companies.

Real estate investment trusts under section 856 must file this return.

Partnerships and proprietorships may elect to be taxed as domestic corporations if an election is made not later than 60 days after the close of the taxable year and if certain qualifications are met. (Section 1361.) If the return is filed by a proprietorship or partnership, electing to be taxed as a corporation under section 1361, it must be signed by the proprietor or a partner.

If a receiver, trustee in dissolution, trustee in bankruptcy, or assignee has possession of or holds title to all or substantially all the property or business of a corporation, whether or not the property or business is being operated, he must make a return of income for the corporation in the same manner and form required of other corporations. (Section 6012.)

A mutual savings bank not having capital stock represented by shares; a domestic building and loan association, a domestic savings and loan association, a Federal savings and loan association, substantially all the business of which is confined to making loans to members; and a cooperative bank without capital stock, operated for mutual purposes and without profit, are subject to income tax and must file returns.

B. Period to be covered by return.—Returns shall be filed for the calendar year 1961 or fiscal year beginning in 1961 and ending in 1962. A fiscal year is an accounting period of 12 months ending on the last day of a calendar month other than December, but if a taxpayer has made the election provided in section 441 (f), the term "fiscal year" means an annual period varying from 52 to 53 weeks. If a taxpayer has no annual accounting period, or keeps no books, or has an accounting period which does not qualify as a fiscal year, the return must be filed for the calendar year, except as provided in section 443.

For the procedure to follow in changing an established accounting period, see section 1.442–1 of the Regulations. Form 1128, Application for Change in Accounting Period, may be obtained from your District Director.

C. Accounting methods.—Taxable income shall be computed in accordance with the method of accounting regularly used by the taxpayer in maintaining its books and records. In all cases the method adopted should clearly reflect taxable income. The basic methods of accounting are the "cash receipts and disbursements method" and the "accrual method." Section 446 permits the use of these methods or any other method permitted under the Code or any combination of these methods in accordance with regulations. If a taxpayer engages in more than one trade or business, it may, with respect to each trade or business, use a different method of accounting. Each method must, however, clearly reflect the income of the particular trade or business with which it is used, and separate profit and loss statements for each trade or business must be submitted. Except in those cases where the law specifically permits it, a taxpayer may not change the method of accounting upon the basis of which it has reported its income in prior years (for its income as a whole or with respect to any separate trade or business) without first securing consent. Form 3115, Application for Change in Accounting Method, may be obtained from your District Director.

Cash receipts and disbursements method.—Under this method, a taxpayer includes all items of taxable income (whether cash, property, or services) in the year when it is actually or constructively received and claims as deductible expenses only those expenses actually paid. Income is constructively received when the amount is credited to the taxpayer's account, or set aside for it, and is unconditionally subject to its command. This includes uncashed checks, bank interest credited, matured bond coupons, and other similar items which can be immediately turned into cash. Do not deduct capital expenditures.

Accrual method.—Under this method income is reported in the year when the taxpayer first has a definite right to income, the amount of which can be ascertained with reasonable accuracy while deductions are taken in the year in which there is first established a specific liability, the amount of which can be ascertained with reasonable accuracy. Where the right to income or the liability for expense is uncertain, or the amount of such income or expense cannot be ascertained with reasonable accuracy, accrual is generally postponed until a determination is possible.

Other methods.—Separate provisions are contained in section 453 for installment method of accounting. For other information on accounting methods, see your District Director.

Rounding off to whole-dollar amounts.—If you wish, the money items on your return and accompanying schedules required by such return may be shown as whole-dollar amounts. This means that you eliminate any amount less than 50 cents, and increase any amount from 50 cents through 99 cents to the next highest dollar.

D. Filing of return and payment of tax.—Returns of corporations must be filed on or before the 15th day of the third month following the close of the taxable year with the District Director of Internal Revenue for the district in which the corporation's principal place of business or principal office or agency is located. (Section 6072.)

Request for automatic extension of 3 months for filing of return must be made on Form 7004. (Section 6081 (b).)

The balance of tax due as shown on line 33, page 1 of the return, must be paid in full when the return is filed or in two installments, 50 percent on or before the 15th day of the third month and 50 percent on or before the 15th day of the sixth month following the close of the taxable year.

If any installment is not paid on or before the date fixed for its payment, the whole amount of the tax unpaid shall be paid upon notice and demand by the District Director. The tax may be paid in cash or by check or money order drawn to the order of "Internal Revenue Service." Cash payment should be made only in person at the District Director's office.

A declaration of estimated tax must be made by every corporation which is subject to income tax under section 11 or 1201 (a), or subchapter L of chapter 1 (relating to insurance companies), if its income tax for the taxable year can reasonably be expected to exceed $100,000 plus the amount of any estimated credits against tax. (See Form 1120–ES.) In the case of affiliated corporations filing a consolidated return, see consolidated return regulations prescribed under section 1502.

Additional charge for underpayment of estimated tax.—Underpayment of installments of estimated tax will result in additional charges for the period from the due date of each installment until paid, or until the due date for filing the tax return, whichever is the earlier.

The charge with respect to any underpayment of any installment is mandatory and will be made unless an exception specified in section 6655 (d) is applicable.

If you have an underpayment of estimated tax and believe the additional charge should not be asserted due to the applicability of any of the "relief provisions" of section 6655 (d), attach a statement to your return explaining which of the provisions applies to you, showing any necessary computations. If you wish, you may obtain Form 2220 from the nearest Internal Revenue Service office for this purpose.

E. Signature and verification.—The return must be signed either by the president, vice-president, treasurer, assistant treasurer or chief accounting officer, or by any other corporate officer (such as tax officer) who is authorized to sign. A receiver, trustee, or assignee must sign any return which he is required to file on behalf of

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a corporation. The return must also be signed by any person, firm, or corporation who prepared the taxpayer's return for compensation. If the return is prepared by a firm or corporation, it should be signed in the name of the firm or corporation. This verification is not required if the return is prepared by a regular, full-time employee of the taxpayer.

F. Failure to file, etc.—Substantial additions to the tax are imposed for failing to file a return, for late filing, and for filing a false or fraudulent return.

G–(1). Information at the source.—Every corporation making payments in the course of its trade or business of (1) interest, rents, commissions, or other fixed or determinable income of $600 or more during the calendar year 1961 to an individual, a partnership, or a fiduciary, or (2) salaries or wages of $600 or more, shall make returns on Forms 1096 and 1099, except that the making of such returns will not be required with respect to salary or wage payments included on Form W–2, provided copies of withholding statements on Form W–2 are furnished. If a portion of such salary or wage payments was reported on a Withholding Statement (Form W–2), only the remainder must be reported on Form 1099.

Except as stated below, the returns on Forms 1096 and 1099 shall also include dividend payments totaling $10 or more during the calendar year 1961 to each shareholder who is an individual (citizen or resident of the United States), a resident fiduciary, or a resident partnership any member of which is a citizen or resident. In the case of payments by a building and loan association, a cooperative bank, a homestead association, a credit union, or a savings and loan association, such total shall be $600 or more. In the case of payments by a corporation described in sections 501 (c) (12), (15), (16), 521 and 522, or in the case of a national farm loan association or a production credit association, such total shall be $100 or more.

The returns on Forms 1096 and 1099 shall also include (except in the case of insurance companies taxable under Subchapter L and corporations exempt under section 501 (c) (12) or (15)) patronage dividends, rebates, and refunds totaling $100 or more during the calendar year 1961, whether in cash, merchandise, capital stock, revolving fund certificates, retain certificates, certificates of indebtedness, letters of advice, or in some other manner.

G–(2). Information regarding dissolution or liquidation.—Every corporation shall, within 30 days after the adoption by the corporation of a resolution or plan for the dissolution of the corporation or for the liquidation of the whole or any part of its capital stock, render a correct return on Form 966 setting forth the terms of such resolution or plan.

Every corporation making distributions in liquidation of the whole or any part of its capital stock shall also make returns on Forms 1096 and 1099L, as required by instructions on Form 1096, for the calendar year 1961.

G–(3). Certain transfers of property on or after January 1, 1951.—Under certain circumstances the $25,000 exemption from surtax and the $100,000 accumulated earnings credit are not allowed or may be reduced to a lesser figure. Section 1551 provides that if a corporation on or after January 1, 1951, transfers all or part of its property (other than money) to another corporation which was created for the purpose of acquiring such property or which was not actively engaged in business at the time of such acquisition and if after such transfer the transferor corporation or its stockholders, or both, are in control of such transferee corporation during any part of the taxable year of such transferee corporation, the transferee corporation shall not for such taxable year (except as may be otherwise determined under section 269 (b)) be allowed either the $25,000 exemption from surtax provided in section 11 (c) or the $100,000 accumulated earnings credit provided in section 535 (c), unless such transferee corporation shall establish by the clear preponderance of the evidence that the securing of such exemption or credit was not a major purpose of such transfer. For the purposes of section 1551, control means the ownership of stock possessing at least 80 percent of the total combined voting power of all classes of stock entitled to vote or at least 80 percent of the total value of shares of all classes of stock of the corporation. Rules are provided in sections 544 and 1551 for determining ownership of stock. For allocation of the surtax exemption and the accumulated earnings credit in certain cases, see section 269 (b).

G–(4). Information regarding renegotiable contracts.—Every corporation which held, during the taxable year, contracts or subcontracts which were subject to the Renegotiation Act of 1951 shall, in answer to question K, page 3, state the actual or, if not accurately determinable, its best estimate of the aggregate gross dollar amount billed during the current taxable year under all contracts and/or subcontracts.

H. Returns of certain corporations. *Domestic corporations entitled to benefits of section 931.*—Domestic corporations within the possessions of the United States (except the Virgin Islands) may report as gross income only gross income from sources within the United States, provided (*a*) 80 percent or more of the gross income for the 3-year period immediately preceding the close of the taxable year (or such part thereof as may be applicable) was derived from sources within a possession of the United States, and (*b*) 50 percent or more of the gross income for such period or such part thereof was derived from the active conduct of a trade or business within a possession of the United States.

Foreign corporations.—Foreign corporations whether or not engaged in trade or business within the United States shall make returns on Form 1120–F of income derived from sources within the United States. (See sections 861 through 864, and 882.)

Information return by a domestic corporation with respect to controlled foreign corporations.—For taxable years beginning after December 31, 1960, every domestic corporation shall make a separate annual information return on Form 2952, in duplicate, with respect to each controlled foreign corporation and each foreign subsidiary. This information required by section 6038 must be furnished even though there are no foreign taxes which would be reduced and must be attached to Form 1120.

Insurance companies.—Life insurance companies subject to tax imposed by section 802 shall make returns on Form 1120L. Mutual insurance companies subject to tax imposed by section 821 shall make returns on Form 1120M. Insurance companies described in section 831, and mutual savings banks described in section 594 and conducting life insurance business, shall make returns on Form 1120. There should be filed with the return a copy of the 1961 annual statement approved by the National Association of Insurance Commissioners which contains the underwriting and investment exhibit.

Regulated investment companies.—If for any given year the investment company satisfies the requirements of section 851 it will be considered a regulated investment company for that year and shall make a return on Form 1120.

Personal holding companies.—Section 541 imposes a tax upon the undistributed personal holding company income (as defined in section 545) of corporations classified as personal holding companies. Every personal holding company must file a schedule 1120PH with its return on Form 1120.

Under the provisions of section 542, a corporation is a "personal holding company" if at least 80 percent of its gross income for the taxable year is personal holding company income as defined in section 543, and if at any time during the last half of the taxable year more than 50 percent in value of its outstanding stock is owned, directly or indirectly, by or for not more than five individuals. (Sections 541–547.)

Foreign personal holding companies.—Section 551 (a) requires that the undistributed foreign personal holding company income of a foreign personal holding company, as defined in section 552, shall be included as a dividend in the gross income of the United States shareholders in the amount provided by subsection (b). Schedule 1120PH is not required, but information returns on Forms 957 and 958 must be filed by the officers, directors, and certain United States shareholders as provided by section 6035 and the regulations thereunder.

A foreign corporation which is a personal holding company, as defined in section 542 but not within the definition of section 552, is subject to the tax imposed by section 541 on undistributed personal holding company income and must file a schedule 1120PH with its return.

Exempt organizations.—Section 511 imposes a tax upon the income derived from an unrelated trade or business of certain exempt organizations. Every such organization subject to this tax must file a Form 990–T.

Exempt farmers' cooperatives.—Section 522 imposes a tax upon certain cooperatives exempt under section 521. Every such organization subject to tax must file Form 990–C.

Small business corporations.—Corporations which qualify and elect under section 1372 (a) to have their taxable income taxed directly to the shareholders (rather than to the corporation), must file Form 1120–S, instead of Form 1120. To qualify for this treatment, a company must be a domestic corporation which is not a member of an affiliated group (as defined in section 1504) and which does not have (1) more than 10 shareholders; (2) a shareholder (other than an estate) who is not an individual; (3) a shareholder who is a nonresident alien; and (4) more than one class of stock. The election, accompanied by the written consent of all shareholders, must be completed and filed for any calendar year during (*a*) the first calendar month of such taxable year, or (*b*) the calendar month preceding such first calendar month. Form 2553 is provided for making the election.

I. Consolidated returns.—Subject to the provisions of sections 1501 through 1552 and the regulations, an affiliated group of corporations may make a consolidated income tax return in lieu of separate returns. The making of a consolidated return shall be upon the condition that all corporations which at any time during the taxable year have been members of the affiliated group consent to all the consolidated return regulations prescribed under section 1502 prior to the last day prescribed by law for the filing of such return. The common parent corporation, when filing a consolidated return, shall attach thereto a schedule showing the names and addresses of all the corporations included in the return. Form 851, Affiliations Schedule, should be obtained from the District Director of Internal Revenue and filed as a part of the return. Each subsidiary must prepare two signed copies of Form 1122 authorizing the making of the return on its behalf. One such form shall be attached to the consolidated return as a part thereof, and the other shall be filed, at or before the time the consolidated return is filed, in the office of the District Director for the subsidiary's district.

Supporting schedules shall be filed with the consolidated return. These schedules shall be prepared in columnar form, one column being provided for each corporation included in the consolidation, showing in detail the items of gross income and deductions and the computation of taxable income; one column for a total of like items before adjustments are made; one column for intercompany eliminations and adjustments; and one column for a total of like items after giving effect to the eliminations and adjustments. The items included in the column for eliminations and adjustments should be symbolized to identify contra items affected, and suitable explanations appended, if necessary. Similar schedules shall also contain in columnar form a reconciliation of surplus for each corporation, together with a reconciliation of the consolidated surplus. A schedule which sets forth the basis of property transferred to or received from an affiliated, subsidiary, or parent corporation must also be attached.

Consolidated balance sheets as of the beginning and close of the taxable year of the group shall accompany the consolidated return in a form similar to that required for reconciliation of surplus.

J. Tax on improperly accumulated earnings.—In order to prevent accumulation of earnings and profits for the purpose of enabling shareholders to avoid the tax on individuals, section 531 provides an additional tax upon the accumulated taxable income of corporations formed or availed of for the purpose of such tax avoidance.

K. Stock ownership in foreign corporations.—In addition to the information to be shown in Schedule C of the return, a corporation owning directly or indirectly any stock of a foreign corporation must attach a statement showing the name and address of each company and the total number of shares of each class of outstanding stock owned during the taxable year. If the corporation owned 5 percent or more in value of the outstanding stock of a foreign personal holding company, attach a statement setting forth in complete detail the information required by section 551 (d).

L. Balance sheets.—The balance sheets, Schedule L, should agree with the books of account or any differences should be reconciled. The balance sheets for a consolidated return of affiliated corporations should be furnished in accordance with Instruction I. All corporations reporting to the Interstate Commerce Commission or to any National, State, municipal, or other public officer, may submit, in lieu of Schedule L, copies of their balance sheets prescribed by such authorities as at the beginning and end of the taxable year.

Line 11, Schedule L, should show land less any accumulated amortization of the land as an emergency facility under the authority of section 168.

Line 16, Schedule L, should be used by banks, building and loan associations, and other financial institutions to report demand and time deposits of customers, including withdrawable shares, share accounts, and investment certificates.

M. Forms other than prescribed by return.—Banks, insurance companies, and other corporations required to submit substantially similar statements of income and expenses to any National, State, municipal, or other public officer may submit with the return a statement of income and expenses in the form furnished to such officer, in lieu of the information requested in lines 1 to 30, page 1, except that a railroad company may submit with the return a statement on Form 1090. In such cases the taxable income will be reconciled by means of Schedule M with the net profits shown by the income and expense statement submitted, and should be entered as line 30, page 1.

N. Attachments.—Attachments may be used in the preparation of your return and supplemental schedules, provided they contain all of the required information and that summarized totals of the items shown in the attachments are entered on the return and schedules. This does not apply to any tax computation portion of a form or schedule.

O. Total assets.—Enter the total assets as of the end of the taxable year as shown on line 14, Schedule L. In the event there are no assets at the end of the taxable year, show the total assets as of the beginning of the taxable year.

SPECIFIC INSTRUCTIONS (Numbered to correspond with the line numbers on page 1)

2. Cost of goods sold.—If the production, manufacture, purchase, or sale of merchandise is an income-determining factor in the trade or business, inventories of merchandise on hand should be taken at the beginning and end of the taxable year, and may be valued at cost, or at cost or market, whichever is lower, or by any other permissible method.

In addition to any information that may be required to be attached by the questions on page 2 of the form, you are also required to attach a detailed explanation of the method used to establish market valuations. All work sheets and records used for inventory purposes should be retained to support your inventory valuation.

An inventory method once properly adopted is controlling until permission to change is obtained from the Commissioner. Application for permission to change an inventory method shall be made in writing and filed with the Commissioner within 90 days after the beginning of the taxable year in which it is desired to effect a change. In case the inventories reported do not agree with the balance sheet, attach a statement explaining the difference.

A corporation electing to use the last-in, first-out method of valuing inventory provided for in section 472 must file Form 970 with the return for the first year of the election. Thereafter, attach separate schedule showing: (1) a summary of all inventories; (2) with respect to any inventories computed under section 472, the computation of the quantities and cost by acquisition levels.

Cost of operations (where inventories are not an income-determining factor).—If the amount entered on line 2 includes an amount applicable to cost of operations, attach a schedule showing: (1) Salaries and wages; and (2) other costs in detail.

5. Interest on obligations of the United States, etc.—Enter the interest on line 5; and in Schedule L, the amounts of the various obligations owned. Also enter on line 3, Schedule M, all interest received or accrued during the year on the various obligations listed therein. The net amount of interest reported on line 5 (a) is also allowable as a deduction. See the instructions for Schedule I. The amount of interest received or accrued on obligations issued after February 28, 1941, by the United States or any agency or instrumentality thereof should be entered on line 5 (b). For provisions relating to amortizable bond premiums, see section 171.

For special rules applicable to dealers in securities, with respect to premium attributable to certain tax-exempt securities, see section 75.

Non-interest-bearing obligations issued at a discount.—Taxpayers on the cash basis may elect, as to all non-interest-bearing obligations issued at a discount and redeemable for fixed amounts increasing at stated intervals (for example, United States Savings Bonds), to include the increase in redemption price applicable to the current year. For the year of election the total increase in redemption price of such obligations occurring between the date of acquisition and the end of the year must be included. Attach statement listing obligations owned and computation of the increase. (Section 454.)

6. Other interest.—Enter on line 6, the amount of interest on loans, notes, mortgages, bonds, bank deposits, corporate bonds, etc. The term "corporate bonds" includes bonds, debentures, notes, certificates of indebtedness, or other evidences of indebtedness issued by any corporation and bearing interest, with interest coupons or in registered form. For provisions relating to amortizable bond premium, see section 171.

7. Rents.—Enter the gross amount received for the rent of property. Any expenses, including repairs, interest, taxes, and depreciation should be included in the proper lines for deduc-

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tions. In the case of a lease entered into prior to January 1, 1954, if both lessor and lessee are corporations and if under the lease the lessee is obligated to pay any part of the lessor's income tax on the rental payment, this tax is excluded from lessor's gross income and may not be deducted by lessee. (Section 110.)

8. Royalties.—Enter the gross amount received as royalties. If a deduction is claimed for depletion, it must be reported on line 23.

9. Gains and losses from sales or exchanges of capital assets and other property.—The computation of gains and losses from sales or exchanges of capital assets and property other than capital assets should be made on separate Schedule D and filed with Form 1120. Every sale or exchange of property, even though no gain or loss is indicated, must be reported in detail. If for any taxable year the net long-term capital gain exceeds the net short-term capital loss, or in case of only a net long-term capital gain, a computation of the alternative tax should be made on separate Schedule D.

10. Other income.—Enter total amount of other income not reported elsewhere in the return and attach schedule showing details.

14. Repairs.—Enter the cost of incidental repairs, including labor, supplies, and other items, which do not add to the value or appreciably prolong the life of the property. Expenditures for new buildings, machinery, equipment, or for permanent improvements or betterments which increase the value of the property are chargeable to capital account.

15. Bad debts.—Bad debts may be treated in either of two ways—(1) by a deduction from income in respect of debts which become worthless in whole or in part, or (2) by a deduction from income of a reasonable addition to a reserve for bad debts. (Section 166.)

A taxpayer filing a first return of income may select either of the two methods, and that method must be followed for subsequent years, unless permission is granted by the Commissioner to change to the other method. Application for permission to change the method shall be made in writing within 90 days after the beginning of the taxable year for which it is desired to effect the change.

Worthless debts arising from unpaid rents, and similar items of taxable income, will not be allowed as a deduction unless the income such items represent has been included in the return of income for the year for which the bad debt deduction is claimed, or for a previous year.

For treatment of bad debts of a mutual savings bank not having capital stock represented by shares, a domestic building and loan association, and a cooperative bank without capital stock organized and operated for mutual purposes and without profit, see section 593 and the regulations thereunder.

16. Rents.—Enter rent paid or accrued for business property in which the corporation has no equity. With respect to leases entered into prior to January 1, 1954, see instruction No. 7.

17. Taxes.—Enter taxes paid or accrued during the taxable year and attach a schedule showing the type and amount of tax. Do not include Federal income, war-profits, and excess-profits taxes; estate, inheritance, legacy, succession, and gift taxes; foreign or United States possession income taxes if any credit is claimed in line 6 (tax computation); Federal taxes paid on bonds containing a tax-free covenant, nor taxes not imposed upon the taxpayer. See section 164 (d) regarding apportionment of taxes on real property between seller and purchaser.

18. Interest.—Enter interest paid or accrued on business indebtedness. Do not include interest on indebtedness incurred or continued to purchase or carry obligations (other than obligations of the United States issued after September 24, 1917, and originally subscribed for by the taxpayer) the interest on which is wholly exempt from income tax. (Section 265.)

See section 267 for limitation on deductions for unpaid expenses and interest in the case of transactions between related taxpayers.

19. Contributions or gifts paid.—Enter contributions or gifts actually paid within the taxable year to or for the use of (1) a State, a possession of the United States, or any political subdivision of any of the foregoing, or the United States or the District of Columbia for exclusively public purposes; (2) a corporation, trust, or community chest, fund, or foundation, created or organized in the United States or in any possession thereof or under the law of the United States, or of any State, or of the District of Columbia, or of any possession of the United States, organized and operated exclusively for religious, charitable, scientific, literary, or educational purposes or the prevention of cruelty to children or animals (but in the case of contributions or gifts to a trust, chest, fund, or foundation only if such contributions or gifts are to be used within the United States or any of its possessions exclusively for such purposes), no part of the net earnings of which inures to the benefit of any private shareholder or individual, and no substantial part of the activities of which is carrying on propaganda, or otherwise attempting to influence legislation; (3) posts or organizations of war veterans, or auxiliary units of, or trusts or foundations for, any such posts or organizations, if such posts, organizations, units, trusts, or foundations are organized in the United States or any of its possessions, and if no part of their net earnings inures to the benefit of any private shareholder or individual; or (4) nonprofit cemetery or burial companies. The amount claimed shall not exceed 5 percent of the corporation's taxable income computed without regard to (1) this deduction, (2) the "special deductions" in line 29 (b), and (3) any net operating loss carryback to the taxable year under section 172.

In the case of a corporation on the accrual basis, any contribution or gift will, at the election of the taxpayer made at the time the return is filed, be considered as paid during the taxable year if payment is actually made on or before the fifteenth day of the third month following the close of the taxable year, and if the contribution or gift has during the taxable year been authorized by the board of directors of the corporation. A copy of such authorization must be attached to the return.

Do not deduct as a business expense charitable contributions which come within the above description, but which are unallowable in whole or in part because of the limitation contained in section 170. (Section 162 (b).)

Any contributions paid during the taxable year in excess of the amount deductible may be carried over and deducted in the two succeeding taxable years subject to the 5 percent limitation provided in section 170 (b) (2). In a taxable year to which there is a net operating loss carryover and charitable contributions in excess of the amount deductible (or a charitable contribution carryover from a preceding taxable year), see section 170 (b) (3).

Attach a schedule showing the name and address of each organization and the amount paid. If there is included a contribution carryover, show the amount and how the carryover was determined.

20. Losses by fire, storm, shipwreck, or other casualty, or theft.—Enter losses sustained during the year, arising from fire, storm, shipwreck, or other casualty. For determination of the amount deductible, see section 165 (b). Theft losses are deductible only in the year in which discovered.

21. Amortization.—If a deduction is claimed on account of amortization, attach a schedule showing: (1) A description of the facilities or expenditures being amortized; (2) date acquired, completed, or expended; (3) amount being amortized; (4) amortization deducted in prior years; (5) amortization period (number of months); (6) amortization for this year; and (7) the total amount of amortization less the amount claimed in Schedule A and elsewhere on the return. A summary of the total amortization for each facility or expenditure must be shown in Schedule H.

The law makes special provisions for amortization of the following kinds of assets and expenditures:

(*a*) *Emergency facilities.*—Section 168;
(*b*) *Grain storage facilities.*—Section 169;
(*c*) *Research and experimental expenditures.*—Section 174;
(*d*) *Exploration expenditures.*—Section 615;
(*e*) *Development expenditures.*—Section 616;
(*f*) *Organizational expenses.*—Section 248; and
(*g*) *Trade-mark and trade-name expenditures.*—Section 177.

For details concerning the information which must be furnished in the statements of election required by these sections, consult your District Director.

22. Depreciation.—If a deduction is claimed on account of depreciation, fill in Schedule G. A reasonable allowance for the exhaustion, wear and tear, and obsolescence of property used in the trade or business or of property held by the taxpayer for the production of income shall be allowed as a depreciation deduction. (Section 167.) The allowance does not apply to inventories or stock-in-trade nor to land apart from the improvements or physical developments added to it. Depreciation on leasehold improvements, patents and copyrights shall be included in Schedule G.

The useful life of an asset can be measured in units of production, etc., but the ordinary practice is to measure useful life in years. Business experience, engineering information, and other relevant factors provide a reasonable basis for estimating the useful

life of property. The cost or other basis (see section 1012) to be recovered should be charged off over the expected life of the property to the taxpayer. For guidance, comprehensive tables of "average useful lives" of various kinds of buildings, machines, and equipment in many industries and businesses have been published in a booklet called Bulletin F, which may be purchased for 30 cents from the Superintendent of Documents, Government Printing Office, Washington 25, D.C. A brief description of the various methods of depreciation follows:

(*a*) *Straight line method.*—The most common method of computing depreciation is the "straight line" method. It allows for the recovery of cost in equal annual amounts over the estimated useful life of the property, with only salvage value remaining at the end of its useful life. To compute the deduction, add the cost of improvements to the cost (or other basis) of the asset and deduct both the estimated salvage value and the total depreciation allowed or allowable in past years. Divide the result by the number of years of useful life remaining to the asset—the quotient is the depreciation deduction.

(*b*) *Declining balance method.*—Under this method a uniform rate is applied each year to the remaining cost or other basis of property (without adjustment for salvage value) determined at the beginning of such year. While salvage is not taken into account in determining the annual allowances under this method, in no event shall an asset be depreciated below salvage value. For property acquired before January 1, 1954, or used property whenever acquired, the rate of depreciation under this method may not exceed one and one-half times the applicable straight-line rate.

(*c*) *Special rules for new assets acquired after December 31, 1953.*—The cost or other basis of an asset acquired after December 31, 1953, may be depreciated under methods proper in the past; or, it may be depreciated under any of the following methods provided (1) that the asset is tangible, (2) that it has an estimated useful life of three years or more to the taxpayer, and (3) that the original use of the asset commenced with the taxpayer and commenced after December 31, 1953. If an asset is constructed, reconstructed, or erected by the taxpayer, so much of the basis of the asset as is attributable to construction, reconstruction, or erection after December 31, 1953, may be depreciated under methods proper in the past; or, it may be depreciated under any of the following methods provided that the asset meets qualifications (1) and (2) above.

(*1*) *Declining balance method.*—This method may be used with a rate not in excess of twice the applicable straight-line rate.

(*2*) *Sum of the years-digit method.*—Under this method annual allowances for depreciation are computed by applying changing fractions to the taxpayer's cost or other basis of property (reduced by estimated salvage).

The deduction for each year is computed by multiplying the cost or other basis of the asset (reduced by estimated salvage value) by the number of years of useful life remaining (including the year for which the deduction is computed) and dividing the product by the sum of all the digits corresponding to the years of the estimated useful life of the asset. In the case of a 5-year life this sum would be 15 or (5+4+3+2+1). For the first year five-fifteenths of the cost reduced by estimated salvage value would be allowable, for the second year four-fifteenths, etc.

(*3*) *Other methods.*—A taxpayer may use any consistent method which does not result in accumulated allowances at the end of any year greater than the total of the accumulated allowances which would have resulted from the use of the declining balance method. This limitation applies only during the first two-thirds of the useful life of the property.

(*d*) *Section 179—Additional first-year depreciation allowance.*—Corporations may elect to write off 20 percent of the cost of tangible personal property, but only to the extent of an aggregate cost of $10,000, for the first taxable year for which a deduction is allowable under section 167. The cost of property does not include so much of the basis of such property as is determined by reference to the basis of other property held at any time by the person acquiring such property. This additional depreciation is limited to property acquired after December 31, 1957, with a remaining useful life of 6 years or more and which is not acquired from an affiliated corporation (as defined in section 1504, except that "more than 50 percent" stock ownership is substituted for "at least 80 percent" wherever it appears in section 1504(a)). All members of the affiliated group will be treated as one taxpayer, and the $10,000 limitation will be apportioned among the members in the manner prescribed by regulations. Further, for this allowance to apply in any case, the basis of the property must not be determined in whole or in part by reference to the transferor's basis. Depreciation on the remaining cost of the property may be taken under any of the methods indicated above. The additional first-year depreciation of an asset should be shown on a separate line of the depreciation schedule rather than included on the line used to show the regular depreciation of the asset.

A summary of the total depreciation for each method must be shown in Schedule H.

23. Depletion.—If a deduction is claimed on account of depletion, procure from the District Director: Form M (mines and other natural deposits), Form O (oil and gas), or Form T (timber), fill in and file with return. If complete valuation data have been filed with questionnaire in previous years, then file with your return information necessary to bring your depletion schedule up to date, setting forth in full statement of all transactions bearing on deductions from or additions to value of physical assets during the taxable year with explanation of how depletion deduction for the taxable year has been determined. (Sections 611, 612, and 613.) Expenditures to be deferred and deducted ratably under the election provided in sections 616 (b), relating to certain expenditures in the development of mines, and 615 (b), relating to deductions for mine exploration, are not to be taken into account in determining the adjusted basis for property for the purpose of computing a deduction for depletion under section 611.

For details concerning the information which must be furnished in the election to aggregate separate operating mineral interests under section 614(b), consult your District Director.

24. Advertising.—Enter the total amount paid or incurred during the year for advertising. Expenditures for advertising, to be deductible, must be ordinary and necessary and bear a reasonable relation to the business activities in which the corporation is engaged.

25. Note: File Form 2950 to report the information required in (a) below for years other than the first year a deduction is claimed. The Form 2950 may be obtained from your District Director.

(*a*) *Pension, profit-sharing, stock bonus, annuity plans.*—Enter on line 25 (a) the total amount deductible under section 404. A corporation claiming a deduction under section 404 must submit with its return, in addition to the information specified in the regulations concerning such deduction, a statement with respect to each plan showing the type of plan, i. e., pension, profit-sharing, stock bonus, annuity, or other plan deferring the receipt of compensation, whether or not the plan is qualified under section 401 (a), and if trusteed, whether or not the trust is exempt under section 501 (a), and the method of funding, i. e., individual annuity or insurance contracts, group annuity contract, group permanent contract, or self-insured trust. If not funded, so indicate. Contributions paid by an employer to or under a pension, profit-sharing, stock bonus, annuity plan or compensation paid or accrued on account of any employee under a plan deferring the receipt of such compensation, are deductible only under section 404, and are not deductible under section 162.

(*b*) *Other employee benefit plans.*—Enter on line 25 (b) deductions for contributions to employee benefit plans other than those claimed on line 25 (a), such as insurance, health, or welfare plans. Submit with the return a schedule for each plan showing (1) the nature of benefits, i. e., group term life insurance, group permanent life insurance, noninsured death benefit, hospitalization, surgical, medical, sickness, accident, major medical expense, unemployment benefit, or other welfare benefits; (2) method of financing, i. e., insured, industry or areawide fund, self-insured fund, or direct benefit payments; (3) the amount of deduction; (4) the amount of employee contributions; (5) the number of employees covered; and (6) if a self-insured plan, the amount of benefits paid during the taxable year. Also show the number of employees employed by the corporation.

26. Other deductions authorized by law.—Enter any other authorized deductions for which no space is provided on the return. Any deduction claimed should be explained in an attached schedule.

No deduction is allowable for the amount of any item or part thereof allocable to a class of exempt income other than interest. For nonallowance of interest on indebtedness incurred or continued to purchase or carry tax-exempt securities, see instruction 18. Items directly attributable to wholly exempt income shall be allocated thereto, and items directly attributable to any class of taxable income shall be allocated to such taxable income. If an item is indirectly attributable both to taxable income and exempt income, a reasonable proportion thereof, determined in the light of all the facts and circumstances in each case, shall be allocated to each. A taxpayer receiving any such exempt income, or hold-

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ing any property or engaging in any activity the income from which is exempt shall submit with its return as a part thereof an itemized statement, in detail, showing (1) the amount of each class of exempt income, and (2) the amount of expense items allocated to each such class (the amount allocated by apportionment being shown separately).

In the case of mutual savings banks, cooperative banks, and domestic building and loan associations, any amounts paid or credited to the accounts of depositors or holders of accounts as dividends on their deposits or withdrawable accounts, if such amounts may be withdrawn on demand subject only to customary notice of intention to withdraw, are allowable deductions in computing taxable income. (Section 591.)

Under section 592 a special deduction in computing taxable income is allowed a mutual savings bank not having capital stock represented by shares, a domestic building and loan association, or a cooperative bank without capital stock organized and operated for mutual purposes and without profit, for repayment during the taxable year of loans made before September 1, 1951, by the United States or its wholly owned agencies, or by a mutual fund established under the authority of State law.

29. (a) Net operating loss deduction.—The "net operating loss deduction" is the sum of the net operating loss carryovers and carrybacks to the taxable year. (Section 172 (a).) A net operating loss may be carried back 3 years and carried over 5 years. The net operating loss must first be carried to the earliest of the 8 taxable years to which it may be carried, then to the next earliest year, etc. The portion of such loss which shall be carried to each of the other 7 taxable years shall be the excess, if any, of the amount of such loss over the sum of the taxable income for each of the prior taxable years to which such loss may be carried. (Section 172 (b).)

The term "net operating loss" means the excess of allowable deductions over gross income, computed with the following modifications:

(*a*) No net operating loss deduction is allowed.

(*b*) The special deductions provided in section 242 (partially tax-exempt interest) and section 922 (Western Hemisphere trade corporations) are not allowed.

(*c*) The special deductions allowed by section 243 (dividends received by corporations), section 244 (dividends received on certain preferred stock of public utilities), and section 245 (dividends received from certain foreign corporations) are computed without regard to the 85-percent limitation provided in section 246 (b). See section 1.172–2 of the regulations.

(*d*) The special deduction allowed by section 247 (dividends paid on certain preferred stock of public utilities) is computed without regard to the provisions of subsection (a) (1) (B) of such section. (Section 172 (d).)

As stated, the net operating loss deduction is the sum of the carryovers and carrybacks. However, the following modifications must be taken into account in determining the taxable income for any year which must be subtracted from a net operating loss to determine the portion of such loss which will still be available to carry to a subsequent year:

(*a*) The special deductions provided in sections 242 (partially tax-exempt interest) and 922 (Western Hemisphere trade corporations) are not allowed.

(*b*) The amount of the net operating loss deduction is determined without regard to the net operating loss for the loss year or any taxable year thereafter.

If the corporation desires prompt adjustment for an overpayment attributable to a net operating loss carryback, an application for a tentative adjustment should be filed on Form 1139 within 12 months after the close of the taxable year in which the net operating loss is sustained. (Section 6411.)

For treatment of net operating loss carryovers in certain corporate acquisitions, see section 381.

For special limitation on net operating loss carryovers in case of a corporate change of ownership, see section 382.

Sections 852 (b) (2) and 857 (b) (2) provide that no net operating loss deduction shall be allowed in the case of a regulated investment company or a real estate investment trust.

Attach a schedule showing your computation.

29. (b) Special deductions.—See the instructions for Schedule I.

32. Credits.—Enter all payments and credits except the credit allowed for income taxes paid to a foreign country or U.S. possession (line 6, Tax Computation Schedule). (a) Where the amount entered on this line includes an amount of tax paid with application for extension in which to file, the duplicate copy of Form 7004 must be attached. (b) If the amount includes a credit for taxes paid by a regulated investment company on undistributed capital gains, attach Copy B of Form 2439.

35. If you elect to have all or part of the overpayment applied to your estimated tax, no interest shall be allowed on such portion of the overpayment credited.

EXPENSE ACCOUNT ALLOWANCES—SCHEDULE E, COLUMN 7

Expense account allowance means: (1) amounts, other than compensation, received as advances or reimbursements, and (2) amounts paid by or for the corporation, for expenses incurred by or on behalf of an officer including all amounts charged through any type of credit card.

However, this term does not include amounts paid for: (*a*) the purchase of goods for resale or use in your business; (*b*) incidental expenses, such as the purchase of office supplies for the corporation or local transportation in connection with an errand; and (*c*) such fringe benefits as hospitalization insurance, approved pension trust funds and unemployment insurance.

Column 7 of Schedule E is to be completed for your 25 highest paid officers. To determine the highest paid officers for this purpose all allowances including expense account allowances as described above must be added to each officer's compensation. Column 7 need not be completed for any officer for which the combined amount is less than $10,000.

The information is to be submitted by each member of an affiliated group which files a consolidated return.

For this purpose an officer is a person who is elected or appointed to office or who is designated as such in the corporation's charter or bylaws such as regular officers, chairman of the board, etc.

SCHEDULE I—SPECIAL DEDUCTIONS

1. Partially tax-exempt interest.—Enter the amount received as interest on obligations of the United States or on obligations of corporations organized under Act of Congress which are instrumentalities of the United States, but only if (1) such interest is included in gross income; and (2) such interest is exempt from normal tax under the Act authorizing the issuance of such obligations. This deduction must be reduced by any amortizable bond premium as provided in section 171.

2. Dividends-received deductions.—(*a*) *Dividends received from a domestic corporation.*—Enter an amount equal to 85 percent of the amount received as dividends (except dividends on certain preferred stock of public utilities) from a domestic corporation subject to income tax. Amounts received as dividends from mutual savings banks, cooperative banks, and domestic building and loan associations and allowed as a deduction to such banks or building and loan associations shall not be treated as dividends. In the case of dividends received from a regulated investment company, see section 854 regarding limitations on amount deductible. Any dividend received from a real estate investment trust which, for the taxable year of the trust in which the dividend is paid, qualifies under sections 856–858 shall not be treated as a dividend. For taxable years beginning after September 2, 1958, a small business investment company operating under the Small Business Investment Act of 1958 can take as a deduction an amount equal to 100 percent of the dividends received.

(*b*) *Dividends received on certain preferred stock of public utilities.*—Enter 62.115 percent of the amount received as dividends on the preferred stock of a public utility which is subject to income tax and is allowed a deduction, as provided in section 247, for dividends paid.

(*c*) *Dividends received from certain foreign corporations.*—Enter 85 percent of dividends received from certain foreign corporations. See sections 243 (d) and 245 for qualifications and limitations on the amount of this deduction.

In general, no dividend-received deduction will be allowed on any share of stock (A) which is sold or otherwise disposed of in any case in which the corporation has held such share for 15 days or less, or (B) to the extent the corporation is under an obligation to make corresponding payments with respect to substantially identical stock or securities. Where the stock has preference in dividends, the holding period is 90 days instead of 15 if the corporation receives dividends with respect to such stock which are attributable to a period or periods aggregating in excess of 366 days.

3. Total dividends-received deductions.—In a year in which a net operating loss occurs, sections 172 (d) and 246 (b) provide that the 85-percent limitation on the amount of these special

deductions shall not apply. In the case of a small business investment company, the dividends-received deduction of 100 percent reported on line 3 is not subject to the overall 85-percent limitation.

4. Deduction for dividends paid on certain preferred stock of public utilities.—In the case of a public utility there is allowed in accordance with section 247, an amount equal to 26.923 percent of the lesser of (1) the amount of dividends paid on its preferred stock during the taxable year, or (2) the taxable income for the taxable year computed without regard to the deduction provided in section 247. In a year in which a net operating loss occurs, section 172 (d) provides that this special deduction shall be computed without regard to section 247 (a) (1) (B).

5. Deductions for Western Hemisphere trade corporations.—In the case of a Western Hemisphere trade corporation, as defined in section 921, there is allowed under section 922 a deduction equal to 26.923 percent of the taxable income of such corporation computed without regard to the deduction provided in section 922. Under the provisions of section 172 (d), this special deduction is not allowed in a year in which a net operating loss occurs.

TAX COMPUTATION INSTRUCTIONS

1. Normal tax.—Section 11 provides a normal tax for taxable years beginning before July 1, 1962, equal to 30 percent of taxable income. In the case of a taxable year beginning after June 30, 1962, the normal tax is equal to 25 percent of taxable income.

2. Surtax.—Section 11 provides a surtax equal to 22 percent of the amount by which the taxable income (computed without regard to the deduction, if any, provided in section 242 for partially tax-exempt interest) exceeds $25,000.

3. Exceptions.—The tax imposed by section 11 shall not apply to a corporation subject to a tax imposed by—(1) section 594 (relating to mutual savings banks conducting life insurance business), (2) subchapter L (section 801 and following, relating to insurance companies), (3) subchapter M (section 851 and following, relating to regulated investment companies), or (4) section 881 (a) (relating to foreign corporations not engaged in business in United States).

4. Change in accounting period.—Under the provisions of section 443 (b) (1) if a corporation changes its accounting period, the taxable income for the short period beginning on the day after the close of the former taxable year and ending at the close of the day before the day designated as the first day of the new taxable year shall be placed on an annual basis by multiplying the amount thereof by 12 and dividing by the number of months in the short period. The tax shall be that same part of the tax computed on the annual basis which the number of months in the short period is of 12 months.

However, taxpayers may elect to compute the tax for the short period according to the method described below if an application to do so is filed not later than the date when (giving effect to any extensions granted) the return for the first full taxable year after the beginning of the short period must be filed. (Section 443 (b) (2).) For details concerning the form and content of such an application, consult your District Director.

If a proper application is filed, the taxpayer may elect to pay whichever tax under the following two methods is greater, in place of the short period tax under section 443 (b) (1): (1) Establish the actual taxable income for the 12 months beginning with the first day of the short period; then compute the tax on that income. Then determine as a short period tax that part of the tax so computed which bears the same proportion to the total tax so computed as the taxable income of the short period bears to the taxable income of the 12 months. However, a taxpayer which distributes substantially all its assets before the end of the 12-month period described above, shall employ in the above computation the 12-month period ending with the last day of the short period. (2) Compute a tax on the taxable income of the short period as if the short period were a full taxable year.

In annualizing income of a short period consisting of 7 days or more, but less than 359 days, by reason of a change to a 52–53-week fiscal year, the annualization is made on a daily basis as provided in section 441 (f) (2) (B) (iii).

5. Consolidated returns.—Section 1503 provides that the tax imposed under section 11 (c) or section 831 shall be increased for any taxable year for which an affiliated group of includible corporations makes or is required to make a consolidated return by 2 percent of the consolidated taxable income (computed without regard to the deduction, if any, provided in section 242 for partially tax-exempt interest). If the affiliated group includes one or more Western Hemisphere trade corporations or one or more regulated public utilities, the increase of 2 percent shall be applied only on the amount by which the consolidated taxable income of the affiliated group exceeds the portion (if any) of the consolidated taxable income attributable to the Western Hemisphere trade corporations and regulated public utilities included in such group.

6. Insurance companies other than life or mutual.—All insurance companies (other than life or mutual insurance companies), including mutual marine insurance companies and mutual fire insurance companies exclusively issuing either perpetual policies or policies for which the sole premium charged is a single deposit, are subject to the taxes imposed by section 11. The taxable income of such insurance companies is defined in section 832 and differs from the taxable income of other corporations. This paragraph does not apply to foreign insurance companies not carrying on an insurance business within the United States. (Section 831.)

7. Life insurance departments of mutual savings banks.—A mutual savings bank not having capital stock represented by shares, authorized under State law to conduct a life insurance business and which conducts such business in a separate department the accounts of which are maintained separately from the accounts of other departments of the bank is taxable under section 594 provided the life insurance department would, if it were treated as a separate corporation, qualify as a life insurance company under section 801.

The tax consists of the sum of—(1) a partial tax computed under section 11 upon the taxable income of the bank determined without regard to any items of gross income or deductions properly allocable to the business of the life insurance department; and (2) a partial tax upon the taxable income (computed as provided in section 802) of the life insurance department determined without regard to any items of gross income or deductions not properly allocable to such department, at the rates and in the manner provided in subchapter L with respect to life insurance companies.

Tax computation.—For the purpose of computing the first partial tax, a mutual savings bank should use Form 1120, filling in all applicable items (except lines 5 and 7) and schedules. The first partial tax should be computed by using lines 1 to 5. For the purpose of computing the second partial tax Form 1120L should be used. The first partial tax should be added to the second partial tax and the sum thereof entered on line 5 as the total income tax. Subtract from line 5 the sum of any credits on line 6 and enter on line 7 the balance of income tax. Form 1120L properly filled in should be attached to and made a part of Form 1120 and properly identified as an accompanying schedule. However, any Form 1120L so used need not be separately executed under the penalty of perjury.

8. Credit for taxes.—If, in accordance with section 901, a credit is claimed by a domestic corporation on line 6 (Tax Computation), page 3, on account of income, war profits and excess profits taxes paid or accrued to a foreign country or a possession of the United States, Form 1118 should be submitted with the return. In case credit is sought for taxes accrued but not paid, the District Director may require a bond on Form 1117 as a condition precedent to the allowance of the credit. For carryback and carryover of a foreign tax credit, see sections 904 (d) and 904 (e).

See General Instruction H for the requirement of an information return on Form 2952.

9. Regulated investment companies.—For provisions relating to the method of taxation of regulated investment companies, see sections 851 through 855.

10. Real estate investment trusts.—For provisions relating to the method of taxation of real estate investment trusts, see sections 856 through 858.

PAGE 8 **PRINCIPAL BUSINESS ACTIVITY**

In reporting the "Principal business activity," on page 3, give the one business activity that accounts for the largest percentage of "total receipts." "Total receipts" means gross receipts (line 1), plus all other income (lines 4 through 10). State the broad field of business activity as well as the specific product or service, such as "Mining copper," "Manufacturing cotton broad woven fabric," "Wholesale meat," or "Retail apparel." *Where receipts are derived from two or more of the detailed industry groups listed below, show only the one which is the major source of receipts.* Use the appropriate group under the heading "FINANCE" if over 50 percent of "total receipts" consists of investment income.

Enter the business group "code number" on page 1 from the following list. Give the code for the specific industry group from which the largest percentage of "total receipts" is derived.

AGRICULTURE, FORESTRY, AND FISHERIES

Code

011 Agriculture, forestry, and fisheries.

MINING

Metal mining:
101 Iron ores.
102 Copper, lead, zinc, gold, silver ores.
109 Other metal mining.

121 Bituminous coal and lignite mining.

Crude petroleum and natural gas:
131 Crude petroleum, natural gas, and natural gas liquids.
138 Oil and gas field services.

Nonmetallic mineral and anthracite mining:
141 Stone, sand, gravel.
149 Other nonmetallic minerals, including anthracite mining.

CONSTRUCTION

151 General building contractors.
152 Highway and street construction and heavy construction.
155 Special trade contractors.

MANUFACTURING

Beverage industries:
191 Soft drinks, carbonated waters, and flavoring extracts and sirups.
192 Malt liquors and malt.
194 Wines, brandy, and brandy spirits.
195 Distilled, rectified, blended liquors.

Food and kindred products:
200 Meat products.
201 Dairy products.
202 Canning and preserving fruits, vegetables, and seafoods.
203 Grain mill products.
204 Bakery products.
205 Sugar.
206 Confectionery and related products.
207 Vegetable oil mills and animal, marine, and edible fats and oils.
208 Other food preparations and kindred products.

211 Tobacco manufactures.

Textile mill products:
220 Yarn and thread mills.
221 Broad woven fabric mills, cotton.
222 Broad woven fabric mills, man-made fiber and silk.
223 Broad woven fabric mills, wool: including dyeing and finishing.
224 Narrow fabrics and other smallwares mills: cotton, wool, silk, and man-made fiber.
225 Knitting mills.
226 Dyeing and finishing textiles, except wool fabrics and knit goods.
227 Floor covering mills.
228 Other textile goods.

Apparel and other finished products made from fabrics and similar materials:
231 Men's, youths', and boys' suits, coats, overcoats, furnishings, work clothing, and allied garments.
233 Women's, misses', children's, and infants' outerwear and undergarments.
237 Hats, caps, and millinery, fur goods, and other apparel and accessories.
238 Other fabricated textile products.

Lumber and wood products, except furniture:
241 Logging camps, logging contractors, and sawmills and planing mills.
243 Millwork, veneer, plywood, and prefabricated structural wood products.
249 Wooden containers and other wood products.

Furniture and fixtures:
251 Household furniture.
259 Office, public building, and other furniture and fixtures.

Paper and allied products:
261 Pulp mills.
262 Paper, paperboard, building paper, and building board mills.
265 Paperboard containers and boxes.
269 Converted paper and paperboard products, except containers and boxes.

Printing, publishing, and allied industries:
271 Newspapers: publishing, publishing and printing.
272 Periodicals: publishing, publishing and printing.
273 Books.
275 Commercial printing, manifold business forms, and greeting cards.
278 Other publishing, bookbinding and related industries, and service industries for the printing trade.

Chemicals and allied products:
280 Industrial inorganic and organic chemicals.
281 Plastics materials and synthetic resins, synthetic rubber, synthetic and other man-made fibers, except glass.
282 Drugs.
283 Soap, detergents, and cleaning preparations.
284 Paints, varnishes, lacquers, enamels, and allied products.
285 Perfumes, cosmetics, and other toilet preparations.
286 Agricultural chemicals.
288 Gum and wood chemicals and other chemical products.

Petroleum refining and related industries:
291 Petroleum refining.
299 Paving and roofing materials and other products of petroleum and coal.

Rubber and miscellaneous plastics products:
301 Tires and inner tubes.
306 Rubber footwear, reclaimed rubber, and other fabricated rubber products.
307 Miscellaneous plastics products.

Leather and leather products:
314 Footwear, except rubber.
319 Leather and other leather products.

Stone, clay, and glass products:
321 Flat glass, glass and glassware, pressed or blown, and glass products made of purchased glass.
324 Cement, hydraulic.
325 Structural clay products.
326 Pottery and related products.
327 Concrete, gypsum, and plaster products.
329 Cut stone and stone products and abrasive, asbestos, and other nonmetallic mineral products.

Primary metal industries:
331 Blast furnaces, steelworks, and rolling and finishing mills.
332 Iron and steel foundries.
333 Primary and secondary smelting, refining, rolling, drawing, and extruding of nonferrous metals and alloys.
336 Nonferrous foundries.
338 Other primary metal industries.

Fabricated metal products (including ordnance), except machinery and transportation equipment:
340 Metal cans.
341 Cutlery, hand tools, general hardware.
342 Heating apparatus (except electric) and plumbing fixtures.
343 Fabricated structural metal products.
344 Screw machine products, bolts, nuts, screws, rivets and washers.
345 Metal stampings.
346 Coating, engraving, and allied services.
347 Ordnance and accessories.
348 Miscellaneous fabricated wire products and other fabricated metal products.

Machinery, except electrical and transportation equipment:
350 Engines and turbines.
351 Farm machinery and equipment.
352 Construction, mining, and materials handling machinery and equipment.
353 Metalworking machinery and equipment.
354 Special industry machinery, except metalworking machinery.
355 General industrial machinery and equipment.
356 Office, computing, and accounting machines.
357 Service industry machines.
358 Other machinery, except electrical and transportation equipment.

Electrical machinery, equipment, and supplies:
361 Electric transmission and distribution equipment.
362 Electrical industrial apparatus.
363 Household appliances.
364 Electric lighting and wiring equipment.
365 Radio and television receiving sets, except communication types.
366 Communication equipment.
367 Electronic components and accessories.
368 Other electrical machinery, equipment, and supplies.

Transportation equipment, except motor vehicles:
371 Aircraft.
372 Aircraft parts.
373 Ship and boat building and repairing.
374 Railroad equipment.
379 Motorcycles, bicycles, and parts and other transportation equipment.

Motor vehicles and motor vehicle equipment:
381 Motor vehicles, passenger car bodies, truck and bus bodies, truck trailers.
384 Motor vehicle parts, accessories.

Professional, scientific, and controlling instruments; photographic and optical goods; watches and clocks:
391 Engineering, laboratory, scientific and research, and measuring and controlling instruments and equipment.
393 Optical instruments and lenses, surgical, medical, and dental instruments and supplies, ophthalmic goods.
396 Photographic equipment and supplies.
397 Watches, clocks, clockwork operated devices, and parts.

Other manufacturing industries:
401 Jewelry, silverware, and plated ware.
402 Costume jewelry and costume novelties, except precious metal.
404 Toys, amusement, sporting and athletic goods.
408 Manufacturing not elsewhere classified.

TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES

Transportation:
411 Railroad transportation.
412 Local and suburban transit.
413 Motor freight transportation and warehousing.
414 Taxicabs, intercity passenger transportation, school busses, and other local and interurban passenger transportation.
415 Pipe line transportation.
416 Water transportation.
417 Transportation by air.
418 Transportation services.

Communication:
421 Telephone communication (wire or radio).
422 Telegraph communication (wire and radio).
423 Radio broadcasting and television.
429 Communication services, not elsewhere classified.

Electric and gas companies and systems:
431 Electric companies and systems and combination companies and systems.
432 Gas companies and systems.

441 Water supply and other sanitary services.

WHOLESALE TRADE

Groceries and related products:
477 Meats and meat products.
479 Poultry and poultry products, fish and seafoods, and other groceries and related products.

Electrical goods, hardware, plumbing, heating equipment and supplies:
486 Electrical goods.
487 Hardware, and plumbing and heating equipment and supplies.

Other wholesalers:
491 Beer, wine, and distilled alcoholic beverages.
492 Dry goods and apparel.
493 Drugs, chemicals, allied products.
494 Lumber and construction materials.
495 Machinery, equipment, and supplies.
496 Motor vehicles and equipment.
497 Farm products—raw materials.
498 Wholesalers, not elsewhere classified.

RETAIL TRADE

521 Food.

General merchandise:
531 Department stores.
532 Mail order houses.
533 Limited price variety stores.
539 Merchandise vending machine operators, direct selling organizations, and other general merchandise stores.

541 Apparel and accessories.

551 Furniture, home furnishings, equipment.

Automotive dealers and gasoline service stations:
561 Motor vehicle dealers.
563 Tires, batteries, accessories; aircraft, marine, and other automotive dealers.
564 Gasoline service stations.

581 Eating and drinking places.

Building materials, hardware, farm equipment:
591 Building materials.
595 Hardware and farm equipment.

Other retail stores:
601 Drug stores and proprietary stores.
602 Liquor stores.
607 Jewelry stores.
608 Secondhand, book, sporting goods, farm supply, fuel and ice dealers, and other retail stores.

FINANCE, INSURANCE, AND REAL ESTATE

Banking:
621 Commercial and stock savings banks, trust companies, and establishments related to banking.
622 Mutual savings banks.

Credit agencies other than banks:
632 Savings and loan associations.
634 Personal credit institutions.
635 Business credit institutions.
638 Other credit agencies.

Holding and other investment companies:
641 Operating holding companies (companies which derived less than 90 percent but more than 50 percent of "total receipts" from investments).
642 Regulated investment companies.
643 Small business investment co., 1958 Act
644 Real estate investment trusts.
649 Other investment and holding companies (other companies which derived 90 percent or more of "total receipts" from investments).

651 Security and commodity brokers, dealers, exchanges, and services.

Insurance carriers:
661 Life insurance.
662 Mutual insurance, except life or marine, and except mutual fire insurance companies issuing perpetual policies.
669 Other insurance carriers.

671 Insurance agents, brokers, and service.

Real estate:
681 Real estate operators (except developers), and lessors of buildings.
683 Subdividers and developers and operative builders.
684 Agents, brokers, and managers.
685 Title abstract companies.
689 Combinations of real estate, insurance, loans, law offices.

Lessors of real property, except buildings:
692 Mining, oil, and similar properties.
693 Railroad property.
699 Other real property, except buildings.

SERVICES

701 Hotels, camps, other lodging places.

Personal services:
721 Laundries, cleaning and dyeing.
723 Photographic studios, including commercial photography.
729 Beauty, barber, shoe repair, and pressing shops, funeral and other personal services.

Business services:
731 Advertising.
739 Credit reporting and employment agencies, news syndicates, duplicating, mailing, stenographic, building, and other business services.

Automobile and other repair services:
751 Auto repair services and garages.
759 Other repair services.

Motion pictures:
781 Motion picture production, distribution, and service industries.
783 Motion picture theaters.

791 Amusement and recreation services, except motion pictures.

800 Physicians and surgeons.

801 Other services.

SCHEDULE D (Form 1120)

U.S. TREASURY DEPARTMENT—INTERNAL REVENUE SERVICE

SCHEDULE OF GAINS AND LOSSES FROM SALES OR EXCHANGES OF PROPERTY

1961

FOR CALENDAR YEAR 1961

or other taxable year beginning , 1961, and ending , 19

Name and address

Employer identification number

PART I.—SALE OR EXCHANGE OF PROPERTY UNDER SECTION 1231 (See Instructions—page 4)

a. Description of Property	b. Date Acquired Mo. Day Yr.	c. Date Sold Mo. Day Yr.	d. Gross Sales Price (Contract price)	e. Depreciation Allowed (or allowable) Since Acquisition or March 1, 1913 (Attach schedule)	f. Cost or Other Basis and Cost of Improvements Subsequent to Acquisition or March 1, 1913	g. Expense of Sale	h. Gain or Loss (Column d plus column e less the sum of columns f and g)
1.							

2. Total (If gain, enter on line 6 below; if loss, enter on line 1, Part III.) .....

PART II.—CAPITAL ASSETS

Short-Term Capital Gains and Losses—Assets Held for Not More Than 6 Months

3.							

4. Unused capital loss carryover from five preceding taxable years (attach statement) .....

5. Total of short-term capital gains or losses or difference between short-term capital gains and losses .....

Long-Term Capital Gains and Losses—Assets Held for More Than 6 Months

6.							

7. Total of long-term capital gains or losses or difference between long-term capital gains and losses .....

Summary of Capital Gains and Losses

Classification	Gain or Loss To Be Taken Into Account	
	a. Gain	b. Loss
8. Net short-term capital gain or loss from line 5		
9. Net long-term capital gain or loss from line 7		
10. Net short-term capital gain (line 8, col. a) reduced by any net long-term capital loss (line 9, col. b). Enter here and on line 1, Part IV, page 2		x x x x x x x x x
11. Net long-term capital gain (line 9, col. a) reduced by any net short-term capital loss (line 8, col. b). Enter here and on line 2, Part IV, page 2		x x x x x x x x x
12. Excess of losses over gains in lines 8 and 9. This excess is not allowable	x x x x x x x x x	

Page 2

Alternative Tax Computation for Calendar Year 1961

13. Line 1, Tax Computation, page 3, Form 1120

14. Net long-term capital gain reduced by any net short-term capital loss (line 11 of summary, page 1)

15. Line 13 minus line 14

16. If amount of line 15 is:

(a) **Not over $25,000—**

Enter 30 percent of line 15 (32 percent if a consolidated return)

(b) **Over $25,000—**

Enter 52 percent of line 15 (54 percent if a consolidated return)

Subtract $5,500 and enter difference 5,500.00

17. Adjustment for partially tax-exempt interest; enter 30 percent of line 1, Schedule I, page 3, Form 1120, but not in excess of 30 percent of line 15 above

18. Partial tax (line 16 less line 17)

19. 25 percent of line 14

20. Alternative tax (line 18 plus line 19)

21. Normal tax and surtax (line 4, Tax Computation, page 3, Form 1120)

22. Income tax (line 20 or 21, whichever is lesser). Enter here and on line 5, Tax Computation, page 3, Form 1120.

PART III.—PROPERTY OTHER THAN CAPITAL ASSETS

a. Description of Property	b. Date Acquired Mo. Day Yr.	c. Date Sold Mo. Day Yr.	d. Gross Sales Price (Contract price)	e. Depreciation Allowed (or allowable) Since Acquisition or March 1, 1913 (Attach schedule)	f. Cost or Other Basis and Cost of Improvements Subsequent to Acquisition or March 1, 1913	g. Expense of Sale	h. Gain or Loss (Column d plus column e less the sum of columns f and g)
1.							

2. Total net gain (or loss). Enter here and on line 3, Part IV, below

PART IV.—TOTAL SCHEDULE D GAINS AND LOSSES

1. Net short-term capital gain from Part II, page 1, line 10

2. Net long-term capital gain from Part II, page 1, line 11

3. Net gain (loss) other than capital assets from Part III, page 2, line 2

4. Total (lines 1–3). Enter here and on Form 1120, page 1, line 9

State with respect to each item of property reported in Schedule D: (1) How property was acquired

(2) Whether at time of sale or exchange—(Check appropriate block(s))

☐ (a) purchaser owned directly or indirectly more than 50 percent in value of your outstanding stock,

☐ (b) where purchaser was a corporation, more than 50 percent in value of its capital stock and 50 percent in value of your capital stock was owned directly or indirectly by or for the same individual or his family, and

☐ (c) where purchaser was a corporation, more than 50 percent in value of its capital stock was owned directly or indirectly by you.

(3) Name and address of purchaser

INSTRUCTIONS

(References are to the Internal Revenue Code)

Gains and losses from sales or exchanges of capital assets and other property.—Report sales or exchanges of capital assets and sales or exchanges of property other than capital assets in Schedule D. Every sale or exchange of property, even though no gain or loss may be indicated, must be reported in detail.

Losses from sales or exchanges of capital assets shall be allowed only to the extent of gains from such sales or exchanges. However, the amount of a net capital loss sustained in any taxable year may be carried over to each of the five succeeding taxable years and treated in each such succeeding taxable year as a short-term capital loss to the extent not allowed as a deduction against any net capital gains of any taxable year intervening between the taxable year in which the net capital loss was sustained and the taxable year to which carried.

Definition of capital assets.—The term "capital assets" means property held by the taxpayer (whether or not connected with its trade or business), but does not include (1) stock in trade of the taxpayer or other property of a kind which would properly be included in the inventory of the taxpayer if on hand at the close of the taxable year, or property held by the taxpayer primarily for sale to customers in the ordinary course of its trade or business; or (2) property used in the trade or business, of a character which is subject to the allowance for depreciation provided in section 167, or real property used in the trade or business of the taxpayer; or (3) certain copyrights, literary, musical, or artistic compositions, or similar properties; or (4) accounts or notes receivable acquired in the ordinary course of trade or business for services rendered or from the sale of property described in (1) above; or (5) an obligation of the United States or any of its possessions, or of a State, or any political subdivision thereof, or of the District of Columbia, issued on or after March 1, 1941, on a discount basis and payable without interest at a fixed maturity date not exceeding 1 year from the date of issue.

Classification of capital gains and losses.—The phrase "short-term" applies to the category of gains and losses arising from the sale or exchange of capital assets held for 6 months or less, and the phrase "long-term" to the category of gains and losses arising from the sale or exchange of capital assets held for more than 6 months.

Enter full description of each item of property sold or exchanged, even though no gain or loss may be indicated. Such description should include the following facts: (a) For real estate, location and description of land, description of improvements, details explaining depreciation; (b) for bonds or other evidences of indebtedness, name of issuing corporation, description of the particular issue, denomination, and amount; (c) for stocks, name of issuing corporation, class of stock, number of shares, and capital changes affecting basis (nontaxable stock dividends, other nontaxable distributions, stock rights, etc.).

The "basis" for the property is not subject to the same rule for reporting gains as for losses, if the property was acquired before March 1, 1913. If the property sold or exchanged was acquired prior to March 1, 1913, the basis for determining GAIN is the cost or the fair market value as of March 1, 1913, adjusted as provided in section 1016, whichever is greater, but in determining LOSS the basis is cost so adjusted. If property was acquired after February 28, 1913, basis for both gain and loss is the cost of such property, except as otherwise provided. The exceptions arise chiefly where property was acquired by bequest, gift, tax-free exchange, involuntary conversion, or wash sale of stock; see sections 1014, 1015, 1031, 1033, and 1091, respectively. If the amount shown as the basis is other than actual cash cost of the property sold or exchanged, full details must be furnished regarding the acquisition of the property.

Enter in column "e," the amount of depreciation, exhaustion, wear and tear, obsolescence, amortization and depletion in respect of the property. This amount shall be the sum of the following:

(a) The amount of depreciation, exhaustion, wear and tear, obsolescence, amortization, and depletion which has been allowed (but not less than the amount allowable) in respect of such property since date of acquisition, or since February 28, 1913, if the property was acquired before that date. For any period after December 31, 1951, the amount of depreciation, etc., allowed (and which is in excess of the amount allowable) shall be disregarded to the extent that such excess does not result in a reduction for any taxable year of the taxpayer's income or excess profits taxes. In respect of any period after February 28, 1913, and before January 1, 1952, the taxpayer may disregard depreciation, etc., which was in excess of the amount allowable and which did not result in reduction of income or excess profits taxes only if an election is made in accordance with regulations. See section 1020; and

(b) The amount of depreciation, exhaustion, wear and tear, obsolescence, amortization, and depletion actually sustained prior to March 1, 1913, if the property was acquired before that date.

Subsequent improvements to be entered in column "f" include expenditures for additions, improvements, renewals, and replacements made to restore the property or prolong its useful life. Do not include ordinary repairs, interest, or taxes in column "f" or elsewhere in computing gain or loss.

If emergency facilities are sold or exchanged, see section 1238.

Losses on securities becoming worthless.—If any securities (as defined below) become worthless within the taxable year and are capital assets, the loss resulting therefrom shall, in the case of a taxpayer other than a bank, as defined in section 581, be considered as a loss from the sale or exchange, on the last day of such taxable year, of capital assets. Section 165 (g) (1).

Definition of security.—For the purpose of determining capital losses under section 165, the term "security" means a share of stock in a corporation; a right to subscribe for, or to receive, a share of stock in a corporation; or a bond, debenture, note, or certificate, or other evidence of indebtedness, issued by a corporation or by a government or political subdivision thereof, with interest coupons or in registered form. However, securities issued by certain affiliated corporations shall not be deemed capital assets. Section 165 (g) (3).

Losses not allowable.—No loss shall be recognized in any sale or other disposition of shares of stock or securities where there has been acquired substantially identical stock or securities, or there has been entered into a contract or option to acquire substantially identical stock or securities, within 30 days before or after the date of such sale or disposition, except in cases of dealers in stocks and securities which have sustained the loss in a transaction made in the ordinary course of business. Section 1091.

Except in the case of distributions in liquidation, no deduction shall be allowed in respect of losses from sales or exchanges of property, directly or indirectly, between an individual and a corporation in which such individual owns, directly or indirectly, more than 50 percent in value of the outstanding stock; or (except in the case of distributions in liquidation) between two corporations more than 50 percent in value of the outstanding stock of each of which is owned, directly or indirectly, by or for the same individual, if either one of such corporations, with respect to the taxable year of the corporation preceding the date of the sale or exchange was, under the law applicable to such taxable year, (1) a personal holding company, as defined in section 542, or (2) a foreign personal holding company, as defined in section 552. (For the purpose of determining the ownership of stock, in applying this paragraph, see section 267.)

Gain on sales by a "controlled" corporation.—In the case of a sale or exchange, directly or indirectly, of property between an individual and a corporation more than 80 percent in value of the outstanding stock of which is owned by such individual, his spouse, and his minor children and minor grandchildren, any gain recog-

nized to the transferor from such sale or exchange shall be treated as gain from the sale or exchange of property which is neither a capital asset nor property described in section 1231, if such property in the hands of the transferee is depreciable under section 167. Section 1239.

Gains and losses from involuntary conversion and from the sale or exchange of certain property used in the trade or business.—The term "property used in the trade or business," as used in section 1231, means property which has been held more than 6 months, which is used in the trade or business, and which is either real property or property subject to depreciation under section 167, and which is not (a) property of a kind which would properly be includible in the inventory of the taxpayer if on hand at the close of the taxable year, (b) property held by the taxpayer primarily for sale to customers in the ordinary course of its trade or business, or (c) certain copyrights or similar properties. Such term also includes timber and coal with respect to which section 631 applies as well as unharvested crops to which section 1231 (b) (4) applies. Such term also includes livestock (but not poultry) held for draft, breeding, or dairy purposes and held for 12 months or more from the date of acquisition.

Section 1231 provides special treatment for the gains and losses upon the sale or exchange of "property used in the trade or business" and upon the compulsory or involuntary conversion of (1) such property and (2) capital assets held for more than 6 months. Such gains and losses during the taxable year are treated as gains and losses from the sale or exchange of capital assets held for more than 6 months, if the aggregate of such gains exceeds the aggregate of such losses. If, however, such gains do not exceed such losses, such gains and losses shall not be treated as gains and losses from the sale or exchange of capital assets.

In determining whether gains do or do not exceed losses, it is necessary to include the gains and losses to the extent that they would be included if they were all ordinary gains and losses. The limitation of section 1211 on the deductibility of capital losses does not operate to exclude any such losses from the computation as to the excess of gains over losses, but all such losses are included in full. The total shown on line 2 determines whether the items reflected therein represent a long-term capital gain or an ordinary loss. The total must be entered on the first line of the appropriate Schedules of Part II or Part III.

For special treatment of gain or loss upon the cutting of timber, or upon the disposal of timber or coal under a contract by which the owner retains an economic interest in such timber or coal, see section 631.

Long-term capital gains from regulated investment companies.—Include in income as a long-term capital gain the amount the corporation has been notified constitutes its share of the undistributed capital gains of a regulated investment company. See specific instruction 32 of Form 1120, for method of claiming credit of tax paid on such gains.

Alternative tax.—If for any taxable year the net long-term capital gain exceeds the net short-term capital loss, or if there is only a net long-term capital gain, section 1201 imposes an alternative tax in lieu of the normal tax and surtax imposed upon taxable income, if any, only if such tax is less than the tax imposed by section 11 (relating to normal tax and surtax on corporations), sections 821 and 831 (relating to normal tax and surtax on insurance companies, other than life insurance companies), or section 511 (a) (1) (relating to taxation of business income of certain organizations described in section 511 (a) (2)). The alternative tax is the sum of (1) a partial tax, computed at the normal tax and surtax rates on the taxable income decreased by the amount of the excess of the net long-term capital gain over the net short-term capital loss, and (2) 25 percent of such excess.

If the corporation computes an alternative tax under section 1201 and is entitled to special deductions for dividends received (sections 243, 244, 245), the special deduction for dividends paid (section 247), the special deduction for a Western Hemisphere trade corporation (section 922), or the special deduction for a China Trade Act corporation (section 941), such special deductions are to be based upon taxable income including the excess of net long-term capital gain over net short-term capital loss.

Bonds, etc., losses of banks.—In the case of a bank, as defined in section 581, if the losses in the taxable year from sales or exchanges of bonds, debentures, notes, or certificates, or other evidences of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof) exceed the gains from such sales or exchanges, such excess shall be considered as an ordinary loss and deductible in full against other income. Section 582.

Dealers in securities. Capital gains and ordinary losses.—Under the provisions of section 1236, gain by a dealer in securities from the sale or exchange of a security, as defined in section 1236, shall in no event be considered as gain from the sale or exchange of a capital asset unless (a) the security was, before the expiration of the thirtieth day after the date of its acquisition, clearly identified in the dealer's records as a security held for investment or, if acquired before October 20, 1951, was so identified before November 20, 1951; and (b) the security was not, at any time after the expiration of such thirtieth day, held by the dealer primarily for sale to customers in the ordinary course of trade or business. A loss from the sale or exchange of a security shall, if section 582 (c) is not applicable, be considered a capital loss if at any time after November 19, 1951, the security was clearly identified in the dealer's records as a security held for investment.

Short sales of capital assets.—For rules regarding tax consequences of certain short sales of stock or other securities (including those dealt with on a "when issued" basis), and transactions in commodity futures, see section 1233.

Additional Instructions For Insurance Companies Using This Schedule

Companies taxable under section 831 and having losses from capital assets sold or exchanged in order to obtain funds to meet abnormal insurance losses, etc., shall attach a schedule corresponding to Schedule B, Form 1120M.

For companies taxable under section 831 or section 821, "net capital loss" means the amount by which the losses for the taxable year from sales or exchanges of capital assets exceed the sum of the gains from such sales or exchanges and the lesser of (1) the taxable income (computed without regard to gains or losses from sales or exchanges of capital assets or to the deduction for partially tax-exempt interest provided in section 242) or (2) losses from the sale or exchange of capital assets sold or exchanged to obtain funds to meet abnormal insurance losses and to provide for the payment of dividends and similar distributions to policyholders.

For companies taxable under section 821, all references to "line" numbers, Form 1120, shall be considered as references to the appropriate "line" in Form 1120M.

Life insurance companies taxable under section 802, see Schedule D (Form 1120L).

FORM 1120-F

U.S. Treasury Department
Internal Revenue Service

UNITED STATES INCOME TAX RETURN OF FOREIGN CORPORATION—1961

or Other Taxable Year Beginning ---------- 1961, Ending ---------- 19----
(PLEASE TYPE OR PRINT)

Name

Number and street

City or town, postal zone number, State or Country

Employer Identification No.

NOTE: 1. ***Nonresident***—A foreign corporation NOT engaged in trade or business within the U.S. at any time during the taxable year which has received income from U.S. sources on which the tax has not been fully satisfied at the source, file pages 1 and 2 only, of this return.

2. ***Resident*** —A foreign corporation which at any time within the taxable year engaged in trade or business within the U.S., file the complete return omitting any entry on page 2.

A. Country under whose laws incorporated ----------

B. Name of foreign country under the laws of which the income reported on this return is subject to tax ----------

C. Date incorporated ----------

D. The corporation's books are in care of ----------

located at ----------

E. Was the corporation at any time during the taxable year engaged in trade or business within the U.S.? Yes ☐ No ☐

F. Did the corporation have a permanent establishment in the United States at any time during the taxable year within the meaning of any applicable tax convention between the United States and a foreign country? Yes ☐ No ☐
If "Yes," name the foreign country ----------

G. Did the corporation at any time during the taxable year own directly or indirectly 50 percent or more of any class of stock of a U.S. corporation? Yes ☐ No ☐

Did any corporation, individual, partnership, trust, or association at any time during the taxable year own directly or indirectly 50 percent or more of any class of the corporation's stock? Yes ☐ No ☐

If either answer is "Yes," attach separate schedule showing:
(1) name and address;
(2) percentage owned;
(3) date acquired; and
(4) the District Director's office in which the income tax return of such corporation, individual, partnership, trust, or association for the last taxable year was filed.

H. Did the corporation at any time during the year own directly or indirectly any stock of another corporation other than a U.S. corporation? Yes ☐ No ☐
If "Yes," attach statement as required by Instruction H.

I. If this form is filed after the due date, has an extension of time for filing been applied for? Yes ☐ No ☐
If "Yes," attach a copy of application to this return.

J. If the corporation filed a United States income tax return for the preceding taxable year, indicate District Director's office in which filed ----------

K. Did the corporation at any time during the year have an agent in the U.S.? Yes ☐ No ☐
If "Yes," complete the following:
Kind of agency ----------
Name ----------
Address ----------

L. Is the corporation a foreign personal holding company under section 552 of the Internal Revenue Code? Yes ☐ No ☐
If "Yes," have Forms 957 and 958 been filed? Yes ☐ No ☐
(See sec. 6035 of the Code.)

M. Is the corporation a personal holding company? Yes ☐ No ☐
(See instruction C.)

1. TOTAL income tax (from line 7, Tax Computation Schedule, page 5 or line 11, page 2)		$
2. Credits for amounts paid on 1961 income tax:		
(a) Tax paid with application for extension of time in which to file	$	
(b) Payments and credits on 1961 Declaration of Estimated tax		
District Director's office where paid ----------		
(c) United States income tax paid or withheld at the source		
(d) Credit from regulated investment companies (attach Form 2439)		
3. If tax (line 1) is larger than payments (line 2), the balance is TAX DUE. Enter balance here		$
4. If tax (line 1) is less than payments (line 2) enter the OVERPAYMENT here		$
Enter amount of line 4 you want—Credited on 1962 estimated tax ..... Refunded		

SIGNATURE AND VERIFICATION (See Instruction E)

I declare under penalties of perjury that I have examined this return (including accompanying schedules and statements) and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

CORPORATE SEAL ---------- (Date) ---------- (Signature of officer) ---------- (Title)

---------- (Date) ---------- (Individual or firm signature of preparer) ---------- (Address)

SECTION I.—TO BE COMPLETED BY NONRESIDENT FOREIGN CORPORATION FOR INCOME RECEIVED FROM UNITED STATES SOURCES ON WHICH THE TAX HAS NOT BEEN FULLY SATISFIED AT THE SOURCE

Include only those items of income on which United States income tax was not fully paid at source unless the form is to be used as a claim for refund of tax withheld at source. However, tax credits resulting from undistributed long-term capital gains of regulated investment companies are not considered tax withheld at source. The rate of tax on each item of income listed below is 30% unless limited by tax treaty. Fill in treaty rates where applicable.

Name of treaty country, if any:

Nature of income	Amount of income	Rate of tax	Amount of tax
1. Dividends	$	%	$
2. Interest		%	
3. Rents		%	
4. Royalties		%	
5. Fiduciary distributions (Attach a statement showing type of income and rate)		%	
6. Annuities		%	
7. Other fixed or determinable annual or periodical income:			
		%	
		%	
		%	
		%	
8. Gains from disposal of timber or coal (Attach statement of details)		%	
9. Total (lines 1 through 8)			$
10. Tax under section 541 of the Internal Revenue Code (Attach Schedule 1120 PH)			
11. Total income tax liability (sum of lines 9 and 10). Enter here and on line 1, page 1			$

Schedule A.—EXPLANATION OF LINES 1 THROUGH 8

(Enter each individual item of income)

1. Payer of income and, if known, withholding agent (name and address) (Show owner of record if other than taxpayer)	2. Nature of income (such as interest, dividends, etc.)	3. Gross amount of income	4. Date of payment	5. Amount of United States income tax assumed and/or withheld at source
		$		$
TOTAL Column 3		$	X X X X	X X X X X X X

Enter total of Column 5 here and on line 2(c), page 1 ..... $

A. Has the corporation excluded from gross income in this return any item of income from sources within the United States on which the tax has not been fully satisfied at the source or on which no tax has been paid at the source? ..... Yes ☐ No ☐
If "Yes," attach a statement setting forth the amount, nature, and source of each such item of income and the reason it has been excluded from gross income.

SECTION II.—TO BE COMPLETED BY RESIDENT FOREIGN CORPORATION

IMPORTANT—All applicable lines and schedules of this form must be filled in. Where additional space is needed for schedules, attachments must conform to the official form and totals must be entered in the form schedules.

GROSS INCOME

1. Gross Receipts ..... Less: Returns and allowances			
2. Less: Cost of goods sold (Schedule A) and/or operations (Attach Schedule)			
3. Gross Profit			
4. Dividends (Schedule C)			
5. Interest on obligations of the United States, etc. issued:	Gross Amount of Interest	Less: Amortizable Bond Premium	
(a) Prior to 3–1–41—(1) U.S. savings and Treasury bonds owned in excess of the principal amount of $5,000; and (2) obligations of a U.S. instrumentality			
(b) After 2–28–41, by U.S., any agency or instrumentality ..			
6. Other interest			
7. Rents			
8. Royalties			
9. Net gains (losses) (from separate Schedule D)			
10. Other income (attach schedule)			
11. TOTAL income, lines 3 to 10, inclusive			

DEDUCTIONS

12. Compensation of officers (Schedule E)		
13. Salaries and wages (not deducted elsewhere)		
14. Repairs (Do not include cost of improvements or capital expenditures)		
15. Bad debts (Schedule F)		
16. Rents		
17. Taxes (attach schedule)		
18. Interest		
19. Contributions or gifts paid (attach schedule) (see instructions for limitation)		
20. Losses by fire, storm, shipwreck, or other casualty, or theft (attach schedule)		
21. Amortization (attach schedule)		
22. Depreciation (Schedule G)		
23. Depletion (attach schedule)		
24. Advertising		
25. Amounts contributed under: (a) Pension, profit-sharing, stock bonus, annuity plans (see instr.)		
(b) Other employee benefit plans (see instr.)		
26. Other deductions (Schedule J)		
27. TOTAL deductions in lines 12 to 26, inclusive		
28. Taxable income before net operating loss deduction and special deductions (line 11 less line 27) ..		
29. Less: (a) Net operating loss deduction (see instructions)		
(b) Special deductions (Schedule I)		
30. Line 28 less line 29		

A. Business description (see p. 8 Instr.): 1. Code No. .....

2. Principal business activity .....

.....

3. Principal product or service .....

.....

B. Has the corporation excluded from gross income in this return any income from sources within the United States? ..... Yes ☐ No ☐

If "Yes," attach a statement setting forth the amount, nature, and source of each such item of income and the reason it has been excluded from gross income.

C. Were Forms 1096 and 1099 filed for the calendar year 1961 in connection with:

Taxable dividends ..... Yes ☐ No ☐

Other payments ..... Yes ☐ No ☐

D. Did you have any contracts or subcontracts subject to the Renegotiation Act of 1951? ..... Yes ☐ No ☐

If "Yes," see inst. f, and enter amount here .....

E. Amount of income (or deficit) for: 1958 ..... 1959 ..... 1960 .....

F. Did you claim a deduction for expenses connected with: (If answer to any question is "Yes," check applicable boxes within that question.)

(1) A hunting lodge ☐, working ranch or farm ☐, fishing camp ☐, resort property ☐, pleasure boat or yacht ☐, or other similar facility ☐? (Other than where the operation of the facility was the principal business.) Yes ☐ No ☐

(2) The leasing, renting, or ownership of a hotel room or suite ☐, apartment ☐, or other dwelling ☐, which was used by customers or employees or members of their families? (Other than use by employees while in business travel status.) Yes ☐ No ☐

(3) The attendance of your employees' families at conventions or business meetings. Yes ☐ No ☐

(4) Vacations for employees or members of their families? (Other than vacation pay reported on Form W–2) Yes ☐ No ☐

Schedule A.—COST OF GOODS SOLD. **(See Instruction 2)**
(Where inventories are an income-determining factor)

1. Inventory at beginning of year	
2. Merchandise bought for manufacture or sale	
3. Salaries and wages	
4. Other costs per books (Attach schedule)	
5. Total	
6. Less: Inventory at end of year	
7. Cost of goods sold (Enter here and on line 2, page 3)	

1. Method of inventory valuation—Cost ☐; lower of cost or market ☐; LIFO ☐; other ☐. If other, attach explanation.
2. Was the method of inventory valuation indicated above the same method used for 1960? ☐ Yes ☐ No. If "No" attach explanation.
3. If inventory is valued at lower of cost or market, enter total cost $_____ and total market valuation $_____ of those items valued at market.
4. If closing inventory was taken by physical count, enter date inventory was taken _____ If not at end of year, attach an explanation of how the end of year count was determined.
5. If closing inventory was not taken by a physical count, attach an explanation of how inventory items were counted or measured.

Schedule C.—INCOME FROM DIVIDENDS

1. Name of Declaring Corporation	2. Domestic Corporations Taxable Under Chapter 1, Internal Revenue Code*	3. Certain Preferred Stock of Public Utilities Taxable Under Chapter 1, Internal Revenue Code	4. Foreign Corporations	5. Other Corporations
Totals				
Total of columns 2, 3, 4, and 5 (Enter here and on line 4, page 3)				

*Except (a) dividends on certain preferred stock of public utilities, which should be entered in column 3; and (b) dividends, which should be entered in column 5, received from China Trade Act corporations, from corporations to which section 931 applies, and from corporations exempt from tax under sections 501 and 521. Include certain dividends received from foreign corporations as described in section 243(d).

Schedule D.—Separate Schedule D (Form 1120) should be used in reporting sales or exchanges of property. **(See Instruction 9)**

Schedule E.—COMPENSATION OF OFFICERS (See Instructions page 6)

Name and Address of Officer	2. Official Title	3. Time Devoted to Business	Percent of Corporation Stock Owned		6. Amount of Compensation	7. Expense Account Allowances
			4. Common	5. Preferred		
Total compensation of officers (Enter here and on line 12, page 3)						

Schedule F.—BAD DEBTS. **(See Instruction 15)**

1. Taxable Year	Amount of Notes and Accounts Receivable Outstanding at—		4. Taxable Income Reported	5. Sales on Account	6. Bad Debts of Corporation if No Reserve Is Carried on Books	If Corporation Carries a Reserve	
	2. Beginning of Year	3. End of Year				7. Gross Amount Added to Reserve	8. Amount Charged Against Reserve
1958							
1959							
1960							
1961							

NOTE: Securities which are capital assets and which became worthless within the taxable year should be reported in separate Schedule D.

Schedule G.—DEPRECIATION. **(See Instruction 22 and Schedule H)**

1. Kind of Property (if buildings, state material of which constructed). Exclude Land and Other Nondepreciable Property. List Assets in Groups by Depreciation Method	2. Date Acquired	3. Cost or Other Basis (Exclude land)	4. Depreciation Allowed (or allowable) in Prior Years	5. Method of Computation	6. Rate (%) or Life (years)	7. Depreciation This Year
1. Total						
2. Less: Amount of depreciation claimed in Schedule A and elsewhere on return						
3. Balance—Enter here and on line 22, page 3						

Schedule H.—SUMMARY OF DEPRECIATION AND AMORTIZATION SCHEDULES

1. Straight line method: (a) Assets acquired prior to 1–1–54.			
(b) Assets acquired after 12–31–53.		**8.** Emergency facilities	
2. Declining balance method		**9.** Grain storage facilities	
3. Sum of the years-digits method		**10.** Research or experimental expenditures	
4. Based on units of production		**11.** Exploration and development expenditures	
5. Addl. 1st year (Sec. 179)		**12.** Organizational expenditures	
6. Other methods		**13.** Trademark and trade name expenditures	
7. Total depreciation claimed		**14.** Total amortization claimed	

Schedule I.—SPECIAL DEDUCTIONS

1. Partially tax-exempt interest (See Instruction 5)		
2. Dividends-received:		
(a) 85 percent of column 2, Schedule C		
(b) 62.115 percent of column 3, Schedule C		
(c) 85 percent of dividends received from certain foreign corporations		
3. Total dividends-received deductions (sum of lines 2 (a), (b), and (c) but not to exceed 85 percent of the excess of line 28, page 3 over line 1 of this schedule.) (See Instructions in case of net operating loss.)		
4. Dividends paid on certain preferred stock of public utilities (See Instructions in case of net operating loss)		
5. Total special deductions (enter here and on line 29(b), page 3)		

Schedule J.—OTHER DEDUCTIONS

		Total (Enter here and on line 26 page 3)	

TAX COMPUTATION SCHEDULE

1. (a) Line 30, page 3 ..... (b) plus line 1, Schedule I ..... Enter total here ➡		
2. If amount of line 1 is:		
(a) **Not over $25,000**—Enter 30 percent of line 1		
(b) **Over $25,000**—Enter 52 percent of line 1		
Subtract $5,500, and enter difference	5,500.00	
3. Adjustment for partially tax-exempt interest. Enter 30 percent of line1 (b), but not in excess of 30 percent of line 1.		
4. Normal tax and surtax (line 2 less line 3)		
5. Income tax (line 4, or line 22 of separate Schedule D)		
6. Tax under section 541 of the Internal Revenue Code (from Schedule 1120 PH)		
7. Total income tax (line 5 plus line 6). **Enter here and on line 1, page 1**		

Schedule L.—BALANCE SHEETS (See Instructions) Page 6

ASSETS	Beginning of Taxable Year Amount	Beginning of Taxable Year Total	End of Taxable Year Amount	End of Taxable Year Total
1. Cash				
2. (a) U.S. Gov't obligations and its instrumentalities				
(b) State, subdivisions thereof, etc.				
3. Notes and accounts receivable				
(a) Less: Reserve for bad debts				
4. Inventories: (a) Other than last-in, first-out				
(b) Last-in, first-out				
5. Other current assets including short term marketable investments (Attach schedule)				
6. Loans to stockholders				
7. Mortgage and real estate loans				
8. Other investments (Attach schedule)				
9. Buildings and other fixed depreciable assets				
(a) Less: Accumulated amortization and depr.				
10. Depletable assets				
(a) Less: Accumulated depletion				
11. Land (net of any amortization)				
12. Intangible assets (amortizable only)				
(a) Less: Accumulated amortization				
13. Other assets (Attach schedule)				
14. Total Assets				
LIABILITIES AND CAPITAL				
15. Accounts payable				
16. Deposits and withdrawable shares				
17. Bonds, notes, and mortgages payable (maturing less than one year from date of balance sheet)				
18. Other current liabilities (Attach schedule)				
19. Loans from stockholders				
20. Bonds, notes, and mortgages payable (maturing one year or more from date of balance sheet)				
21. Other liabilities (Attach schedule)				
22. Capital stock: (a) Preferred stock				
(b) Common stock				
23. Paid-in or capital surplus				
24. Surplus reserves (Attach schedule)				
25. Earned surplus and undivided profits				
26. Total Liabilities and Capital				

Schedule M.—RECONCILIATION OF TAXABLE INCOME AND ANALYSIS OF EARNED SURPLUS AND UNDIVIDED PROFITS

1. Earned surplus and undivided profits at end of preceding taxable year (Schedule L)		9. Total distributions to stockholders charged to earned surplus during the taxable year: (a) Cash	
2. Taxable income before net operating loss deduction and special deductions (line 28, page 3)		(b) Stock of the corporation	
3. Nontaxable interest on: (a) Obligations of a State, possession of the United States, or any political subdivision of any of the fore-going, or the District of Columbia		(c) Other property (Attach schedule)	
		10. Contributions in excess of 5% limitation	
		11. Federal income and excess profits taxes	
(b) All postal savings bonds		12. Insurance premiums paid on the life of any officer or employee where the corporation is directly or indirectly a beneficiary	
4. Other nontaxable income (Attach schedule)		13. Unallowable interest incurred to purchase or carry tax-exempt interest obligations	
5. Charges against surplus reserves deducted from income in this return (Attach schedule)		14. Excess of capital losses over capital gains	
		15. Additions to surplus reserves (Attach schedule)	
6. Adjustments for tax purposes not recorded on books (Attach sch.)		16. Other unallowable deductions (Attach schedule)	
7. Sundry credits to earned surplus (Attach schedule)		17. Adjustments for tax purposes not recorded on books (Attach schedule)	
		18. Sundry debits to earned surplus (Attach schedule)	
8. Total of lines 1 to 7		19. Total of lines 9 to 18	
		20. Earned surplus and undivided profits at end of the taxable year (Schedule L) (Line 8 less line 19)	

How To Prepare Your 1961 U.S. Income Tax Return of Foreign Corporation on Form 1120–F

(References are to the Internal Revenue Code)

GENERAL INSTRUCTIONS

A. Corporations required to make a return on Form 1120–F.—All foreign corporations (except a foreign life insurance company subject to the tax imposed by section 802 and foreign mutual insurance companies subject to the tax imposed by section 821) doing business within the United States or receiving income from sources within the United States consisting of fixed or determinable annual or periodical income and amounts described in section 631(b) and (c) (relating to disposal of timber and coal with a retained economic interest) which are considered to be capital gains must file Form 1120–F. The term "foreign corporation" means a corporation not created or organized in the United States or under the law of the United States or of any State.

If a receiver, trustee in dissolution, trustee in bankruptcy, or assignee has possession of or holds title to all or substantially all the property or business of a corporation, whether or not the property or business is being operated, he must make a return of income for the corporation in the same manner and form required of other corporations. (Section 6012.)

B. Period to be covered by return.—Returns shall be filed for the calendar year 1961 or fiscal year beginning in 1961 and ending in 1962. A fiscal year is an accounting period of 12 months ending on the last day of a calendar month other than December, but if a taxpayer has made the election provided in section 441(f), the term "fiscal year" means an annual period varying from 52 to 53 weeks. If a taxpayer has no annual accounting period, or keeps no books, or has an accounting period which does not qualify as a fiscal year, the return must be filed for the calendar year, except as provided in section 443.

For the procedure to follow in changing an established accounting period, see your District Director.

C. Personal holding companies.—A foreign corporation which is a personal holding company, as defined in section 542 but not within the definition of section 552, is subject to the tax imposed by section 541 on undistributed personal holding company income. Section 541 imposes a tax upon the undistributed personal holding company income (as defined in section 545) of corporations classified as personal holding companies. Every foreign corporation which is a personal holding company under section 542 must file a schedule 1120 PH with its return on Form 1120–F.

Under the provisions of section 542, a corporation is a "personal holding company" if at least 80 percent of its gross income for the taxable year is personal holding company income as defined in section 543, and if at any time during the last half of the taxable year more than 50 percent in value of its outstanding stock is owned, directly or indirectly, by or for not more than five individuals. (Sections 541–547.)

D. Foreign personal holding companies.—Section 551(a) requires that the undistributed foreign personal holding company income of a foreign personal holding company, as defined in section 552, shall be included as a dividend in the gross income of the United States shareholders in the amount provided by subsection (b). Schedule 1120 PH is not required, but information returns on Forms 957 and 958 must be filed by the officers, directors, and certain United States shareholders as provided by section 6035 and the regulations thereunder.

E. Signature and verification.—The return must be signed either by the president, vice president, treasurer, assistant treasurer or chief accounting officer, or by any other corporate officer (such as tax officer) who is authorized to sign. A receiver, trustee, or assignee must sign any return which he is required to file on behalf of a corporation. The return must also be signed by any person, firm, or corporation who prepared the taxpayer's return for compensation. If the return is prepared by a firm or corporation, it should be signed in the name of the firm or corporation. This verification is not required if the return is prepared by a regular, full-time employee of the taxpayer.

F. Failure to file, etc.—Substantial additions to the tax are imposed for failing to file a return, for late filing, and for filing a false or fraudulent return.

G. Classes of foreign corporations.—For purposes of the income tax, foreign corporations are divided into two classes, namely, nonresident foreign corporations and resident foreign corporations. A nonresident foreign corporation is a foreign corporation which is not engaged in trade or business within the United States at any time during the taxable year. A resident foreign corporation is a foreign corporation which, at some time during the taxable year, is engaged in trade or business within the United States.

H. Stock ownership in foreign corporations.—A corporation owning directly or indirectly any stock of a foreign corporation must attach a statement showing the name and address of each company and the total number of shares of each class of outstanding stock owned during the taxable year. If the corporation owned 5 percent or more in value of the outstanding stock of a foreign personal holding company, attach a statement setting forth in complete detail the information required by section 551(d).

NONRESIDENT FOREIGN CORPORATIONS

(*a*) *Requirement for filing.*—Every foreign corporation not engaged in trade or business within the United States at any time during the taxable year must file a return of income on the gross amount received as fixed or determinable annual or periodic gains, profits, and income from sources within the United States. If the tax liability is fully satisfied at the source, a return of income is not required. (For exception, see instruction (d).)

(*b*) *Fixed or determinable annual or periodic income.*—Such income includes, but is not limited to, interest, dividends, rents, annuities, royalties, and the share of the fixed or determinable annual or periodic income of an estate or trust which is required to be distributed currently, or which has been paid or credited during the taxable year, to a beneficiary of such estate or trust.

(*c*) *Engage in trade or business within the United States.*—This phrase does not include the effecting, through a resident broker, commission agent, or custodian, of transactions in the United States in stocks or securities, or in commodities (if of a kind customarily dealt in on an organized commodity exchange, if the transaction is of the kind customarily consummated at such place, and if the foreign corporation has no office or place of business in the United States at any time during the taxable year through which or by the direction of which such transactions in commodities are effected).

(*d*) *Claim for refund.*—Where this form is being used as a claim for refund, include all income from sources within the United States even though the tax thereon has been fully satisfied at the source except where the refund results solely from the credit for the tax paid by a regulated investment company on undistributed capital gains. Where the refund results solely from such credit, enter the amount claimed on lines 2(d) and 4, page 1, and attach Copy B of Form 2439; no entries on lines 1 through 11, page 2, are required. Where such refund is reduced by any additional tax due on items of income upon which the tax has not been fully satisfied at the source, the items creating the reduction of the refund must also be shown on the appropriate lines on pages 1 and 2.

(*e*) *Filing of return and payment of tax.*—A nonresident foreign corporation is required to file only pages 1 and 2 of this return. The return must be filed with the Director of International Operations, Internal Revenue Service, Washington 25, D.C., on or before the 15th day of the sixth month following the close of the taxable year. The tax must be paid in full when the return is filed; or in two installments, as follows: 50 percent on or before the 15th day of the sixth month and 50 percent on or before the 15th day of the ninth month following the close of the taxable year. If any installment is not paid on or before the date fixed for its payment, the whole amount of the tax unpaid shall be paid upon notice and demand.

(*f*) *Items exempt from tax.*—The following items of income are exempt, except where otherwise indicated, from United States income tax and should not be included in gross income:

(1) The proceeds of life insurance policies, paid by reason of the death of the insured. If any part of the proceeds is held by the insurer under an agreement to pay interest, the interest is taxable; however, see section 101(d). Amounts received under a life insurance or endowment policy, not payable by reason of

PAGE 2

the death of the insured, are included in gross income to the extent provided in section 72;

(2) Interest upon (1) the obligations of a State, territory, or a possession of the United States, or any political subdivision thereof, or the District of Columbia; or (2) bonds, notes and certificates of indebtedness of the United States issued prior to March 1, 1941, and beneficially owned by a foreign corporation not engaged in business in the United States; or (3) obligations of instrumentalities of the United States issued prior to March 1, 1941, if and to the extent exempted from tax by the acts under which such obligations were issued. If the corporation owned at any time during the taxable year any of the obligations described in this paragraph attach to the return a statement showing the number and amount of such obligations, the period during which owned, and the income received therefrom;

(3) Interest on deposits with persons, including individuals, partnerships, or corporations, carrying on the banking business, paid to persons not engaged in business within the United States;

(4) Interest from sources without the United States, determined under the provisions of section 862;

(5) Dividends from domestic corporations constituting income from sources without the United States, determined under the provisions of section 862;

(6) Dividends from a foreign corporation to the extent that they constitute income from sources without the United States, determined under the provisions of section 862; and

(7) Income to the extent exempt by tax convention (see Tax Conventions below).

(*g*) *Income to be included.*—All income from sources within the United States consisting of fixed or determinable annual or periodic income and amounts described in section 631(b) and (c) which are considered to be capital gains is includible where the tax liability is NOT fully satisfied at the source.

Some of the items upon which the tax liability will not have been fully satisfied at the source are interest received during the year in connection with so-called tax-free covenant bonds upon which a tax of 2 percent was paid at the source, accrued interest received in connection with the sale of bonds between interest dates, and dividends received from a foreign corporation where 50 percent or more of the gross income of such foreign corporation for the 3-year period ending with the close of its taxable year preceding the declaration of such dividends (or for such part of such period as such corporation has been in existence) was derived from sources within the United States as determined under the provisions of sections 861 through 864, such dividends being treated as gross income from sources within the United States in an amount which bears the same ratio to such dividends as the gross income of such corporation for such period derived from sources within the United States bears to its gross income from all sources.

(*h*) *Tax computation.*—Section 881 provides a tax of 30 percent. However, if a taxpayer is a resident of, or a corporation created under the laws of any country shown under the heading of Tax Conventions below, refer to the income tax convention entered into by the United States with your respective country in order to ascertain the exemption from, and reduced rates of, United States income tax to which you may be entitled under the convention with your country.

Tax Conventions

Country	Official text symbol	Effective date	Citation [3]
Australia	[1] TIAS 2880	Jan. 1, 1953	C.B. 1954–2, 614 (T.D. 6108)
Austria	TIAS 3923	Jan. 1, 1957	C.B. 1957–2, 985; C.B. 1958–2, 1038 (T.D. 6322)
Belgium	TIAS 2833	Jan. 1, 1953	C.B. 1954–1, 132 (T.D. 6056)
			C.B. 1954–2, 626
			C.B. 1956–1, 815 (T.D. 6160)
Supplemental	TIAS 2833	Jan. 1, 1953	C.B. 1960–1, 739 (T.D. 6438)
			C.B. 1960–1, 752 (T.D. 6469)
As extended to Overseas Territories	TIAS 4280	Jan. 1, 1959	C.B. 1960–1, 739 (T.D. 6438)
			C.B. 1960–1, 752 (T.D. 6469)
			C.B. 1960–2, 625
Canada	[2] TS 983	Jan. 1, 1941	C.B. 1943, 526 (T.D. 5206)
			C.B. 1955–1, 624
Supplemental	TIAS 2347	Jan. 1, 1951	C.B. 1958–2, 59 (T.D. 6047)
Supplemental	TIAS 3916	Jan. 1, 1957	C.B. 1957–2, 1014
Denmark	TIAS 1854	Jan. 1, 1948	C.B. 1949–1, 104 (T.D. 5692)
			C.B. 1950–1, 76 (T.D. 5777)
			C.B. 1953–2, 185 (T.D. 6030)
Finland	TIAS 2596	Jan. 1, 1952	C.B. 1956–2, 1067 (T.D. 6202)
France	TS 885	(Terminated)	
Second Convention	TS 988	Jan. 1, 1945	C.B. 1945, 522
			C.B. 1946–1, 134 (T.D. 5499)
			C.B. 1956–1, 840
Supplemental	TIAS 1982	Jan. 1, 1950	C.B. 1957–2, 1030
Supplemental	TIAS 3844	Varies	C.B. 1957–2, 1020 (T.D. 6278)
			C.B. 1955–1, 635
Germany	TIAS 3133	Jan. 1, 1954	C.B. 1955–1, 641 (T.D. 6122)
Greece	TIAS 2902	Jan. 1, 1953	C.B. 1954–2, 638 (T.D. 6109)
Protocol	TIAS 2902	Jan. 1, 1953	
			C.B. 1957–2, 1033
Honduras	TIAS 3766	Jan. 1, 1957	C.B. 1957–2, 1040 (T.D. 6264)
Ireland	TIAS 2356	Jan. 1, 1951	C.B. 1952–1, 89 (T.D. 5897)
Italy	TIAS 3679	Jan. 1, 1956	C.B. 1956–2, 1096
			C.B. 1956–2, 1105 (T.D. 6215)
Japan	TIAS 3176	Jan. 1, 1955	C.B. 1955–1, 658
			C.B. 1955–1, 665 (T.D. 6130)
Protocol	TIAS 3901	Jan. 1, 1957	C.B. 1957–2, 1051
Netherlands	TIAS 1855	Jan. 1, 1947	C.B. 1949–1, 92 (T.D. 5690)
			C.B. 1950–1, 92 (T.D. 5778)
Supplemental	TIAS 3366	Nov. 10, 1955	C.B. 1955–2, 777 (T.D. 6153)
			C.B. 1956–2, 1116
Netherlands Antilles	TIAS 3367	Jan. 1, 1955	C.B. 1955–2, 777 (T.D. 6153)
			C.B. 1956–2, 1116
New Zealand	TIAS 2360	Jan. 1, 1951	C.B. 1953–1, 238 (T.D. 5957)
			C.B. 1953–1, 228 (T.D. 5956)
Norway	TIAS 2357	Jan. 1, 1951	C.B. 1955–2, 793 (T.D. 6150)
			C.B. 1960–1, 755 (T.D. 6431)
Supplemental	TIAS 4360	Jan. 1, 1960	C.B. 1960–2, 630 (T.D. 6489)
Pakistan	TIAS 4232	Jan. 1, 1959	C.B. 1960–1, 755 (T.D. 6431)
			C.B. 1960–2, 646
South Africa	TIAS 2510	July 1, 1946	C.B. 1954–2, 651
Protocol	TIAS 2510	July 1, 1948	C.B. 1954–2, 655
Sweden	TS 958	Jan. 1, 1940	C.B. 1940–2, 43 (T.D. 4975)
			C.B. 1951–2, 75 (T.D. 5867)
Switzerland	TIAS 2316	Jan. 1, 1951	C.B. 1955–2, 814 (T.D. 6149)
			C.B. 1946–2, 73 (T.D. 5532)
United Kingdom	TIAS 1546	Jan. 1, 1945	C.B. 1947–1, 209
			C.B. 1947–2, 100 (T.D. 5569)
Supplemental	TIAS 3165	Jan. 19, 1955	C.B. 1957–1, 665
Supplemental	TIAS 4124	Jan. 1, 1956	C.B. 1958–2, 1078
Supplemental	TIAS 4141	Jan. 1, 1959	C.B. 1960–1, 767 (T.D. 6437)

[1] Treaties and International Agreements.
[2] Treaty Series.
[3] Cumulative Internal Revenue Bulletin is cited as C.B. Treasury Decision is cited as T.D.

RESIDENT FOREIGN CORPORATIONS

(*a*) *Requirement for filing.*—Every foreign corporation, which at some time during the taxable year engaged in trade or business within the United States must file a return of income from sources within the United States, consisting of the items of gross income specified in section 861(a) plus the items of gross income allocated or apportioned to such sources in accordance with section 863.

(*b*) *Accounting methods.*—Taxable income shall be computed in accordance with the method of accounting regularly used by the taxpayer in maintaining its books and records. In all cases the method adopted should clearly reflect taxable income. The basic methods of accounting are the "cash receipts and disbursements method" and the "accrual method." Section 446 permits the use of these methods or any other method permitted under the Code or any combination of these methods in accordance with regulations. If a taxpayer engages in more than one trade or business, it may, with respect to each trade or business, use a different method of accounting. Each method must, however,

clearly reflect the income of the particular trade or business with which it is used, and separate profit and loss statements for each trade or business must be submitted. Except in those cases where the law specifically permits it, a taxpayer may not change the method of accounting upon the basis of which it has reported its income in prior years (for its income as a whole or with respect to any separate trade or business) without first securing consent. For procedure to be followed in securing consent, see your District Director.

Cash receipts and disbursements method.—Under this method, a taxpayer includes all items of taxable income (whether cash, property, or services) in the year when it is actually or constructively received and claims as deductible expenses only those expenses actually paid. Income is constructively received when the amount is credited to the taxpayer's account, or set aside for it, and is unconditionally subject to its command. This includes uncashed checks, bank interest credited, matured bond coupons, and other similar items which can be immediately turned into cash. Do not deduct capital expenditures.

Accrual method.—Under this method income is reported in the year when the taxpayer first has a definite right to income, the amount of which can be ascertained with reasonable accuracy while deductions are taken in the year in which there is first established a specific liability, the amount of which can be ascertained with reasonable accuracy. Where the right to income or the liability for expense is uncertain, or the amount of such income or expense cannot be ascertained with reasonable accuracy, accrual is generally postponed until a determination is possible.

Other methods.—Separate provisions are contained in section 453 for installment method of accounting. For other information on accounting methods, see your District Director.

Rounding off to whole-dollar amounts.—If you wish, the money items on your return and accompanying schedules required by such return may be shown as whole-dollar amounts. This means that you eliminate any amount less than 50 cents, and increase any amount from 50 cents through 99 cents to the next highest dollar.

(*c*) *Filing of return and payment of tax.*—Returns of corporations must be filed on or before the 15th day of the third month following the close of the taxable year with the District Director of Internal Revenue for the district in which the corporation's principal place of business or principal office or agency is located. (Section 6072.)

For extension of time for filing returns, see section 6081 and the regulations thereunder.

The balance of tax due as shown on line 3, page 1, of the return, must be paid in full when the return is filed or in two installments, 50 percent on or before the 15th day of the third month and 50 percent on or before the 15th day of the sixth month following the close of the taxable year.

If any installment is not paid on or before the date fixed for its payment, the whole amount of the tax unpaid shall be paid upon notice and demand by the District Director. The tax may be paid in cash or by check or money order drawn to the order of "Internal Revenue Service." Cash payment should be made only in person at the District Director's office.

A declaration of estimated tax must be made by every corporation which is subject to income tax under section 11 or 1201 (a), if its income tax for the taxable year can reasonably be expected to exceed $100,000 plus the amount of any estimated credits against tax. (See Form 1120 ES.)

Additional charge for underpayment of estimated tax.—Underpayment of installments of estimated tax will result in additional charges for the period from the due date of each installment until paid, or until the due date for filing the tax return, whichever is the earlier.

The charge with respect to any underpayment of any installment is mandatory and will be made unless the exceptions specified in section 6655(d) are applicable.

If you have an underpayment of estimated tax and believe the additional charge should not be asserted due to the applicability of any of the "relief provisions" of section 6655(d), attach a statement to your return explaining which of the provisions applies to you, showing any necessary computations. If you wish, you may obtain Form 2220 from the nearest Internal Revenue Service office for this purpose.

(*d*) *Information at the source.*—Every corporation making payments to a United States citizen, resident individual, partnership, or fiduciary in the course of its trade or business of (1) interest, rents, commissions, or other fixed or determinable income of $600 or more during the calendar year 1961, or (2) salaries or wages of $600 or more shall make returns on Forms 1096 and 1099, except that the making of such returns will not be required with respect to salary or wage payments included on Form W–2, provided copies of withholding statements on Form W–2 are furnished. If a portion of such salary or wage payments was reported on a Form W–2, only the remainder must be reported on Form 1099.

Except as stated below, the returns on Forms 1096 and 1099 shall also include dividend payments totaling $10 or more during the calendar year 1961 to each shareholder who is an individual (citizen or resident of the United States), a resident fiduciary, or a resident partnership any member of which is a citizen or resident.

In the case of payments by a building and loan association, a cooperative bank, a homestead association, a credit union, or a savings and loan association, such total shall be $600 or more. In the case of payments by a corporation described in sections 501(c)(12), (15), (16), 521, and 522, or in the case of a national farm loan association or a production credit association, such total shall be $100 or more.

The returns on Forms 1096 and 1099 shall also include (except in the case of insurance companies taxable under subchapter L and corporations exempt under section 501(c)(12) or (15)) patronage dividends, rebates, and refunds totaling $100 or more during the calendar year 1961, whether in cash, merchandise, capital stock, revolving fund certificates, retain certificates, certificates of indebtedness, letters of advice, or in some other manner.

Payments made which are subject to withholding at source under the provisions of sections 1441 and 1442 must be reported on Forms 1042 and 1042 S.

(*e*) *Certain transfers of property on or after January 1, 1951.*—Under certain circumstances the $25,000 exemption from surtax and the $100,000 accumulated earnings credit are not allowed or may be reduced to a lesser figure. Section 1551 provides that if a corporation on or after January 1, 1951, transfers all or part of its property (other than money) to another corporation which was created for the purpose of acquiring such property or which was not actively engaged in business at the time of such acquisition and if after such transfer the transferor corporation or its stockholders, or both, are in control of such transferee corporation during any part of the taxable year of such transferee corporation, the transferee corporation shall not for such taxable year (except as may be otherwise determined under section 269(b)) be allowed either the $25,000 exemption from surtax provided in section 11(c) or the $100,000 accumulated earnings credit provided in section 535(c), unless such transferee corporation shall establish by the clear preponderance of the evidence that the securing of such exemption or credit was not a major purpose of such transfer. For the purposes of section 1551, control means the ownership of stock possessing at least 80 percent of the total combined voting power of all classes of stock entitled to vote or at least 80 percent of the total value of shares of all classes of stock of the corporation. Rules are provided in sections 544 and 1551 for determining ownership of stock. For allocation of the surtax exemption and the accumulated earnings credit in certain cases, see section 269(b).

(*f*) *Information regarding renegotiable contracts.*—Every corporation which held, during the taxable year, contracts or subcontracts which were subject to the Renegotiation Act of 1951 shall, in answer to question D, page 3, state the actual or, if not accurately determinable, its best estimate of the aggregate gross dollar amount billed during the current taxable year under all contracts and/or subcontracts.

(*g*) *Consolidated returns.*—Except in the case of certain corporations organized under the laws of Canada or Mexico and maintained solely for the purpose of complying with the laws of such country as to title and operation of property, a foreign corporation is not an includible corporation for purposes of the privilege of making a consolidated return by an affiliated group of corporations.

(*h*) *Tax on improperly accumulated earnings.*—In order to prevent accumulation of earnings and profits for the purpose of enabling shareholders to avoid the tax on individuals, section 531 provides an additional tax upon the accumulated taxable income of corporations formed or availed of for the purpose of such tax avoidance.

(*j*) *Balance sheets.*—The balance sheets, schedule L, should agree with the books of account or any differences should be reconciled. All corporations reporting to any National, State, municipal, or other public officer, may submit, in lieu of schedule L, copies of their balance sheets prescribed by such authorities as at the beginning and end of the taxable year.

Line 11, schedule L, should show land less any accumulated

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amortization of the land as an emergency facility under the authority of section 168.

(*k*) *Attachments.*—Attachments may be used in the preparation of your return and supplemental schedules, provided they contain all of the required information and that summarized totals of the items shown in the attachments are entered on the return and schedules. This does not apply to any tax computation portion of a form or schedule.

SPECIFIC INSTRUCTIONS (Numbered to correspond with the line numbers on page 3.)

The gross income of a resident foreign corporation includes every item of gross income from sources within the United States. Except as may otherwise be provided by tax convention, the sources of the income for that purpose are determined in accordance with the provisions of sections 861 to 864, inclusive, and the regulations thereunder.

2. Cost of goods sold.—If the production, manufacture, purchase, or sale of merchandise is an income-determining factor in the trade or business, inventories of merchandise on hand should be taken at the beginning and end of the taxable year, and may be valued at cost, or at cost or market, whichever is lower, or by any other permissible method.

In addition to any information that may be required to be attached by the questions on page 4 of this form, you are also required to attach a detailed explanation of the method used to establish market valuations. All worksheets and records used for inventory purposes should be retained to support your inventory valuation.

An inventory method once properly adopted is controlling until permission to change is obtained from the Commissioner. Application for permission to change an inventory method shall be made in writing and filed with the Commissioner within 90 days after the beginning of the taxable year in which it is desired to effect a change. In case the inventories reported do not agree with the balance sheet, attach a statement explaining the difference.

A corporation electing to use the last-in, first-out method of valuing inventory provided for in section 472 must file Form 970 with the return for the first year of the election. Thereafter, attach separate schedule showing: (1) a summary of all inventories; (2) with respect to any inventories computed under section 472, the computation of the quantities and cost by acquisition levels.

Cost of operations (where inventories are not an income-determining factor).—If the amount entered on line 2 includes an amount applicable to cost of operations, attach a schedule showing: (1) Salaries and wages; and (2) other costs in detail.

5. Interest on obligations of the United States, etc.—Enter the interest on line 5; and in schedule L, the amounts of the various obligations owned. Also enter on line 3, schedule M, all interest received or accrued during the year on the various obligations listed therein. The net amount of interest reported on line 5(a) is also allowable as a deduction. See the instructions for schedule I. The amount of interest received or accrued on obligations issued after February 28, 1941, by the United States or any agency or instrumentality thereof should be entered on line 5(b). For provisions relating to amortizable bond premiums, see section 171.

For special rules applicable to dealers in securities, with respect to premium attributable to certain tax-exempt securities, see section 75.

Non-interest-bearing obligations issued at a discount.—Taxpayers on the cash basis may elect, as to all non-interest-bearing obligations issued at a discount and redeemable for fixed amounts increasing at stated intervals (for example, United States Savings Bonds), to include the increase in redemption price applicable to the current year. For the year of election the total increase in redemption price of such obligations occurring between the date of acquisition and the end of the year must be included. Attach statement listing obligations owned and computation of the increase. (Section 454.)

6. Other interest.—Enter on line 6, the amount of interest on loans, notes, mortgages, bonds, bank deposits, corporate bonds, etc. The term "corporate bonds" includes bonds, debentures, notes, certificates of indebtedness, or other evidences of indebtedness issued by any corporation and bearing interest, with interest coupons or in registered form. For provisions relating to amortizable bond premium, see section 171.

7. Rents.—Enter the gross amount received for the rent of property. Any expenses, including repairs, interest, taxes, and depreciation, should be included in the proper lines for deductions. In the case of a lease entered into prior to January 1, 1954, if both lessor and lessee are corporations and if under the lease the lessee is obligated to pay any part of the lessor's income tax on the rental payment, this tax is excluded from lessor's gross income and may not be deducted by lessee. (Section 110.)

8. Royalties.—Enter the gross amount received as royalties. If a deduction is claimed for depletion, it must be reported on line 23.

9. Gains and losses from sales or exchanges of capital assets and other property.—The computation of gains and losses from sales or exchanges of capital assets and property other than capital assets should be made on separate Schedule D (Form 1120) and filed with Form 1120–F. Every sale or exchange of property, even though no gain or loss is indicated, must be reported in detail. If for any taxable year the net long-term capital gain exceeds the net short-term capital loss, or in case of only a net long-term capital gain, a computation of the alternative tax should be made on separate schedule D.

10. Other income.—Enter total amount of other income not reported elsewhere in the return and attach schedule showing details.

Deductions.—In computing the taxable income of a resident foreign corporation the deductions otherwise allowable shall be allowed only if, and to the extent that, they are connected with income from sources within the United States. For this purpose, the proper apportionment and allocation of the deductions with respect to sources of income within and without the United States is determined in the same manner as provided with respect to nonresident alien individuals. See section 1.873–1 of the regulations. Notwithstanding the rule of source, a resident foreign corporation is allowed the deduction for charitable contributions and gifts, to the extent allowed by section 170, whether or not the deduction is connected with income from sources within the United States.

14. Repairs.—Enter the cost of incidental repairs, including labor, supplies, and other items, which do not add to the value or appreciably prolong the life of the property. Expenditures for new buildings, machinery, equipment, or for permanent improvements or betterments which increase the value of the property are chargeable to capital account.

15. Bad debts.—Bad debts may be treated in either of two ways—(1) by a deduction from income in respect of debts which become worthless in whole or in part, or (2) by a deduction from income of a reasonable addition to a reserve for bad debts. (Section 166.)

A taxpayer filing a first return of income may select either of the two methods, and that method must be followed for subsequent years, unless permission is granted by the Commissioner to change to the other method. Application for permission to change the method shall be made in writing and filed with the Commissioner within 90 days after the beginning of the taxable year for which it is desired to effect the change.

Worthless debts arising from unpaid rents, and similar items of taxable income, will not be allowed as a deduction unless the income such items represent has been included in the return of income for the year for which the bad debt deduction is claimed, or for a previous year.

For treatment of bad debts of a mutual savings bank not having capital stock represented by shares and a cooperative bank without capital stock organized and operated for mutual purposes and without profit, see section 593 and the regulations thereunder.

16. Rents.—Enter rent paid or accrued for business property in which the corporation has no equity. With respect to leases entered into prior to January 1, 1954, see instruction No. 7.

17. Taxes.—Enter taxes paid or accrued during the taxable year and attach a schedule showing the type and amount of tax. Do not include Federal income, war-profits, and excess-profits taxes; estate, inheritance, legacy, succession, and gift taxes; Federal taxes paid on bonds containing a tax-free covenant, nor taxes not imposed upon the taxpayer. See section 164(d) regarding apportionment of taxes on real property between seller and purchaser.

18. Interest.—Enter interest paid or accrued on business indebtedness. Do not include interest on indebtedness incurred or continued to purchase or carry obligations (other than obligations of the United States issued after September 24, 1917, and originally subscribed for by the taxpayer) the interest on which is wholly exempt from income tax. (Section 265.)

See section 267 for limitation on deductions for unpaid expenses and interest in the case of transactions between related taxpayers.

19. Contributions or gifts paid.—Enter contributions or gifts actually paid within the taxable year to or for the use of (1) a

State, a possession of the United States, or any political subdivision of any of the foregoing, or the United States or the District of Columbia for exclusively public purposes; (2) a corporation, trust, or community chest, fund, or foundation, created or organized in the United States or in any possession thereof or under the law of the United States, or of any State, or of the District of Columbia, or of any possession of the United States, organized and operated exclusively for religious, charitable, scientific, literary, or educational purposes or the prevention of cruelty to children or animals (but in the case of contributions or gifts to a trust, chest, fund, or foundation only if such contributions or gifts are to be used within the United States or any of its possessions exclusively for such purposes), no part of the net earnings of which inures to the benefit of any private shareholder or individual, and no substantial part of the activities of which is carrying on propaganda, or otherwise attempting to influence legislation; (3) posts or organizations of war veterans, or auxiliary units of, or trusts or foundations for, any such posts or organizations, if such posts, organizations, units, trusts, or foundations are organized in the United States or any of its possessions, and if no part of their net earnings inures to the benefit of any private shareholder or individual; or (4) nonprofit cemetery or burial companies. The amount claimed shall not exceed 5 percent of the corporation's taxable income computed without regard to (1) this deduction, (2) the "special deductions" in line 29(b), and (3) any net operating loss carryback to the taxable year under section 172.

In the case of a corporation on the accrual basis, any contribution or gift will, at the election of the taxpayer made at the time the return is filed, be considered as paid during the taxable year if payment is actually made on or before the 15th day of the third month following the close of the taxable year, and if the contribution or gift has during the taxable year been authorized by the board of directors of the corporation. A copy of such authorization must be attached to the return.

Do not deduct as a business expense charitable contributions which come within the above description, but which are unallowable in whole or in part because of the limitation contained in section 170. (Section 162(b).)

Any contributions paid during the taxable year in excess of the amount deductible may be carried over and deducted in the two succeeding taxable years subject to the 5 percent limitation provided in section 170(b)(2). In a taxable year to which there is a net operating loss carryover and charitable contributions in excess of the amount deductible (or a charitable contribution carryover from a preceding taxable year), see section 170(b)(3).

Attach a schedule showing the name and address of each organization and the amount paid. If there is included a contribution carryover, show the amount and how the carryover was determined.

20. Losses by fire, storm, shipwreck, or other casualty, or theft.—Enter losses sustained during the year, arising from fire, storm, shipwreck, or other casualty. For determination of the amount deductible, see section 165(b). Theft losses are deductible only in the year in which discovered.

21. Amortization.—If a deduction is claimed on account of amortization, attach a schedule showing: (1) A description of the facilities or expenditures being amortized; (2) date acquired, completed, or expended; (3) amount being amortized; (4) amortization deducted in prior years; (5) amortization period (number of months); (6) amortization for this year; and (7) the total amount of amortization less the amount claimed in schedule A and elsewhere on the return. A summary of the total amortization for each facility or expenditure must be shown in schedule H.

The law makes special provisions for amortization of the following kinds of assets and expenditures:

(*a*) *Emergency facilities.*—Section 168;
(*b*) *Grain storage facilities.*—Section 169;
(*c*) *Research and experimental expenditures.*—Section 174;
(*d*) *Exploration expenditures.*—Section 615;
(*e*) *Development expenditures.*—Section 616;
(*f*) *Organizational expenses.*—Section 248; and
(*g*) *Trade-mark and trade-name expenditures.*—Section 177.

For details concerning the information which must be furnished in the statements of election required by these sections, consult your District Director.

22. Depreciation.—If a deduction is claimed on account of depreciation, fill in schedule G. A reasonable allowance for the exhaustion, wear and tear, and obsolescence of property used in the trade or business or of property held by the taxpayer for the production of income shall be allowed as a depreciation deduction. (Section 167.) The allowance does not apply to inventories or stock-in-trade nor to land apart from the improvements or physical developments added to it. Depreciation on leasehold improvements, patents, and copyrights shall be included in schedule G.

The useful life of an asset can be measured in units of production, etc., but the ordinary practice is to measure useful life in years. Business experience, engineering information, and other relevant factors provide a reasonable basis for estimating the useful life of property. The cost (or other basis) to be recovered should be charged off over the expected life of the property to the taxpayer. A brief description of the various methods of depreciation follows:

(*a*) *Straight-line method.*—The most common method of computing depreciation is the "straight-line" method. It allows for the recovery of cost in equal annual amounts over the estimated useful life of the property, with only salvage value remaining at the end of its useful life. To compute the deduction, add the cost of improvements to the cost (or other basis) of the asset and deduct both the estimated salvage value and the total depreciation allowed or allowable in past years. Divide the result by the number of years of useful life remaining to the asset—the quotient is the depreciation deduction.

(*b*) *Declining-balance method.*—Under this method a uniform rate is applied each year to the remaining cost or other basis of property (without adjustment for salvage value) determined at the beginning of such year. While salvage is not taken into account in determining the annual allowances under this method, in no event shall an asset be depreciated below salvage value. For property acquired before January 1, 1954, or used property whenever acquired, the rate of depreciation under this method may not exceed one and one-half times the applicable straight-line rate.

(*c*) *Special rules for new assets acquired after December 31, 1953.*—The cost or other basis of an asset acquired after December 31, 1953, may be depreciated under methods proper in the past; or, it may be depreciated under any of the following methods provided (1) that the asset is tangible, (2) that it has an estimated useful life of three years or more to the taxpayer, and (3) that the original use of the asset commenced with the taxpayer and commenced after December 31, 1953. If an asset is constructed, reconstructed, or erected by the taxpayer, so much of the basis of the asset as is attributable to construction, reconstruction, or erection after December 31, 1953, may be depreciated under methods proper in the past; or, it may be depreciated under any of the following methods provided that the asset meets qualifications (1) and (2) above.

(*1*) *Declining-balance method.*—This method may be used with a rate not in excess of twice the applicable straight-line rate.

(*2*) *Sum of the years-digit method.*—Under this method annual allowances for depreciation are computed by applying changing fractions to the taxpayer's cost or other basis of property (reduced by estimated salvage).

The deduction for each year is computed by multiplying the cost or other basis of the asset (reduced by estimated salvage value) by the number of years of useful life remaining (including the year for which the deduction is computed) and dividing the product by the sum of all the digits corresponding to the years of the estimated useful life of the asset. In the case of a 5-year life this sum would be 15 or (5+4+3+2+1). For the first year five-fifteenths of the cost reduced by estimated salvage value would be allowable, for the second year four-fifteenths, etc.

(*3*) *Other methods.*—A taxpayer may use any consistent method which does not result in accumulated allowances at the end of any year greater than the total of the accumulated allowances which would have resulted from the use of the declining-balance method. This limitation applies only during the first two-thirds of the useful life of the property.

(*d*) *Section 179—Additional first-year depreciation allowance.*—Corporations may elect to write off 20 percent of the cost of tangible personal property, but only to the extent of an aggregate cost of $10,000, for the first taxable year for which a deduction is allowable under section 167. The cost of property does not include so much of the basis of such property as is determined by reference to the basis of other property held at any time by the person acquiring such property. This additional depreciation is limited to property acquired after December 31, 1957, with a remaining useful life of 6 years or more and which is not acquired from an affiliated corporation (as defined in section 1504, except that "more than 50 percent" stock ownership is substituted for "at least 80 percent" wherever it appears in section 1504(a)). All members of the affiliated group will be treated as one taxpayer, and the $10,000 limitation will be apportioned among the members in the manner prescribed by regulations. Further, for this allowance to apply in any case, the basis of the property must not be determined in whole or in

part by reference to the transferor's basis. Depreciation on the remaining cost of the property may be taken under any of the methods indicated above. The additional first-year depreciation of an asset should be shown on a separate line of the depreciation schedule rather than included on the line used to show the regular depreciation of the asset.

A summary of the total depreciation for each method must be shown in schedule H.

23. Depletion.—If a deduction is claimed on account of depletion, procure from the District Director and file with return: Form M (mines and other natural deposits), Form O (oil and gas), or Form T (timber). If complete valuation data have been filed with questionnaire in previous years, then file with your return information necessary to bring your depletion schedule up to date, setting forth in full statement of all transactions bearing on deductions from or additions to value of physical assets during the taxable year with explanation of how depletion deduction for the taxable year has been determined. (Sections 611, 612, and 613.) Expenditures to be deferred and deducted ratably under the election provided in sections 616(b), relating to certain expenditures in the development of mines, and 615(b), relating to deductions for mine exploration, are not to be taken into account in determining the adjusted basis for property for the purpose of computing a deduction for depletion under section 611.

24. Advertising.—Enter the total amount paid or incurred during the year for advertising. Expenditures for advertising, to be deductible, must be ordinary and necessary and bear a reasonable relation to the business activities in which the corporation is engaged.

25. Note: File Form 2950 to report the information required in (a) below for years other than the first year a deduction is claimed. The Form 2950 may be obtained from your District Director.

(*a*) *Pension, profit-sharing, stock bonus, annuity plans.*—Enter on line 25(a) the total amount deductible under section 404. A corporation claiming a deduction under section 404 must submit with its return, in addition to the information specified in the regulations concerning such deduction, a statement with respect to each plan showing the type of plan, i.e., pension, profit-sharing, stock bonus, annuity, or other plan deferring the receipt of compensation, whether or not the plan is qualified under section 401(a), and if trusteed, whether or not the trust is exempt under section 501(a), and the method of funding, i.e., individual annuity or insurance contracts, group annuity contract, group permanent contract, or self-insured trust. If not funded, so indicate. Contributions paid by an employer to or under a pension, profit-sharing, stock bonus, annuity plan or compensation paid or accrued on account of any employee under a plan deferring the receipt of such compensation, are deductible only under section 404, and are not deductible under section 162.

(*b*) *Other employee benefit plans.*—Enter on line 25(b) deductions for contributions to employee benefit plans (other than those claimed on line 25(a), such as insurance, health, or welfare plans). Submit with the return a schedule for each plan showing (1) the nature of benefits, i.e., group term life insurance, group permanent life insurance, noninsured death benefit, hospitalization, surgical, medical, sickness, accident, major medical expense, unemployment benefit, or other welfare benefits; (2) method of financing, i.e., insured, industry or areawide fund, self-insured fund, or direct benefit payments; (3) the amount of deduction; (4) the amount of employee contributions; (5) the number of employees covered; and (6) if a self-insured plan, the amount of benefits paid during the taxable year. Also show the number of employees employed by the corporation.

26. Other deductions authorized by law.—Enter in schedule J any other authorized deductions for which no space is provided on the return.

No deduction is allowable for the amount of any item or part thereof allocable to a class of exempt income, including income exempt by tax convention. For nonallowance of interest on indebtedness incurred or continued to purchase or carry tax-exempt securities, see instruction 18. Items directly attributable to wholly exempt income shall be allocated thereto, and items directly attributable to any class of taxable income shall be allocated to such taxable income. If an item is indirectly attributable both to taxable income and exempt income, a reasonable proportion thereof, determined in the light of all the facts and circumstances in each case, shall be allocated to each. A taxpayer receiving any such exempt income, or holding any property or engaging in any activity the income from which is exempt shall submit with its return as a part thereof an itemized statement, in detail, showing (1) the amount of each class of exempt income, and (2) the amount of expense items allocated to each such class (the amount allocated by apportionment being shown separately).

In the case of mutual savings banks and cooperative banks, any amounts paid or credited to the accounts of depositors or holders of accounts as dividends on their deposits or withdrawable accounts, if such amounts may be withdrawn on demand subject only to customary notice of intention to withdraw, are allowable deductions in computing taxable income. (Section 591.)

Under section 592 a special deduction in computing taxable income is allowed a mutual savings bank not having capital stock represented by shares or a cooperative bank without capital stock organized and operated for mutual purposes and without profit, for repayment during the taxable year of loans made before September 1, 1951, by the United States or its wholly owned agencies, or by a mutual fund established under the authority of State law.

29(a). Net operating loss deduction.—The "net operating loss deduction" is the sum of the net operating loss carryovers and carrybacks to the taxable year. (Section 172(a).) A net operating loss may be carried back 3 years and carried over 5 years. The net operating loss must first be carried to the earliest of the 8 taxable years to which it may be carried, then to the next earliest year, etc. The portion of such loss which shall be carried to each of the other 7 taxable years shall be the excess, if any, of the amount of such loss over the sum of the taxable income for each of the prior taxable years to which such loss may be carried. (Section 172(b).)

The term "net operating loss" means the excess of allowable deductions over gross income, computed with the following modifications:

(*a*) No net operating loss deduction is allowed.

(*b*) The special deduction provided in section 242 (partially tax-exempt interest) is not allowed.

(*c*) The special deductions allowed by section 243 (dividends received by corporations), section 244 (dividends received on certain preferred stock of public utilities), and section 245 (dividends received from certain foreign corporations) are computed without regard to the 85-percent limitation provided in section 246(b). See section 1.172–2 of the regulations.

(*d*) The special deduction allowed by section 247 (dividends paid on certain preferred stock of public utilities is computed without regard to the provisions of subsection (a)(1)(B) of such section. (Section 172(d).)

As stated, the net operating loss deduction is the sum of the carryovers and carrybacks. However, the following modifications must be taken into account in determining the taxable income for any year which must be subtracted from a net operating loss to determine the portion of such loss which will still be available to carry to a subsequent year:

(*a*) The special deduction provided in section 242 (partially tax-exempt interest) is not allowed.

(*b*) The amount of the net operating loss deduction is determined without regard to the net operating loss for the loss year or any taxable year thereafter.

If the corporation desires prompt adjustment for an overpayment attributable to a net operating loss carryback, an application for a tentative adjustment should be filed on Form 1139 within 12 months after the close of the taxable year in which the net operating loss is sustained. (Section 6411.)

For treatment of net operating loss carryovers in certain corporate acquisitions, see section 381.

For special limitation on net operating loss carryovers in case of a corporate change of ownership, see section 382.

Section 852(b)(2) provides that no net operating loss deduction shall be allowed in the case of a regulated investment company.

29(b). Special deductions.—See the instructions for schedule I.

EXPENSE ACCOUNT ALLOWANCES—SCHEDULE E, COLUMN 7

Expense account allowance means: (1) amounts, other than compensation, received as advances or reimbursements, and (2) amounts paid by or for the corporation, for expenses incurred by or on behalf of an officer including all amounts charged through any type of credit card.

However, this term does not include amounts paid for: (*a*) the purchase of goods for resale or use in your business; (*b*) incidental expenses, such as the purchase of office supplies for the corporation or local transportation in connection with an errand; and (*c*) such fringe benefits as hospitalization insurance, approved pension trust funds, and unemployment insurance.

Column 7 of schedule E is to be completed for your 25 highest paid officers. To determine the highest paid officers for this purpose all allowances including expense account allowances as described above must be added to each officer's compensation. Column 7 need not be completed for any officer for which the combined amount is less than $10,000.

For this purpose an officer is a person who is elected or appointed to office or who is designated as such in the corporation's charter or bylaws such as regular officers, chairman of the board, etc.

SCHEDULE I—SPECIAL DEDUCTIONS

1. Partially tax-exempt interest.—Enter the amount received as interest on obligations of the United States or on obligations of corporations organized under act of Congress which are instrumentalities of the United States, but only if (1) such interest is included in gross income; and (2) such interest is exempt from normal tax under the act authorizing the issuance of such obligations. This deduction must be reduced by any amortizable bond premium as provided in section 171.

2. Dividends-received deductions.—(*a*) *Dividends received from a domestic corporation.*—Enter an amount equal to 85 percent of the amount received as dividends (except dividends on certain preferred stock of public utilities) from a domestic corporation subject to income tax. Amounts received as dividends from mutual savings banks, cooperative banks, and domestic building and loan associations and allowed as a deduction to such banks or building and loan associations shall not be treated as dividends. See section 243. In the case of dividends received from a regulated investment company, see section 854 regarding limitations on amount deductible.

(*b*) *Dividends received on certain preferred stock of public utilities.*—Enter 62.115 percent of the amount received as dividends on the preferred stock of a public utility which is subject to income tax and is allowed a deduction, as provided in section 247, for dividends paid.

(*c*) *Dividends received from certain foreign corporations.*—Enter 85 percent of dividends received from certain foreign corporations. See sections 243(d) and 245 for qualifications and limitations on the amount of this deduction.

In general, no dividend-received deduction will be allowed on any share of stock (A) which is sold or otherwise disposed of in any case in which the corporation has held such share for 15 days or less, or (B) to the extent the corporation is under an obligation to make corresponding payments with respect to substantially identical stock or securities. Where the stock has preference in dividends, the holding period is 90 days instead of 15 if the corporation receives dividends with respect to such stock which are attributable to a period or periods aggregating in excess of 366 days.

3. Total dividends-received deductions.—In a year in which a net operating loss occurs, sections 172(d) and 246(b) provide that the 85-percent limitation on the amount of these special deductions shall not apply.

4. Deduction for dividends paid on certain preferred stock of public utilities.—In the case of a public utility there is allowed in accordance with section 247, an amount equal to 26.923 percent of the lesser of (1) the amount of dividends paid on its preferred stock during the taxable year, or (2) the taxable income for the taxable year computed without regard to the deduction provided in section 247. In a year in which a net operating loss occurs, section 172(d) provides that this special deduction shall be computed without regard to section 247(a)(1)(B).

TAX COMPUTATION INSTRUCTIONS

1. Normal tax.—Section 11 provides a normal tax for taxable years beginning before July 1, 1962, equal to 30 percent of taxable income. In the case of a taxable year beginning after June 30, 1962, the normal tax is equal to 25 percent of taxable income.

2. Surtax.—Section 11 provides a surtax equal to 22 percent of the amount by which the taxable income (computed without regard to the deduction, if any, provided in section 242 for partially tax-exempt interest) exceeds $25,000.

3. Change in accounting period.—Under the provisions of section 443(b)(1) if a corporation changes its accounting period, the taxable income for the short period beginning on the day after the close of the former taxable year and ending at the close of the day before the day designated as the first day of the new taxable year shall be placed on an annual basis by multiplying the amount thereof by 12 and dividing by the number of months in the short period. The tax shall be that same part of the tax computed on the annual basis which the number of months in the short period is of 12 months.

However, taxpayers may elect to compute the tax for the short period according to the method described below if an application to do so is filed not later than the date when (giving effect to any extensions granted) the return for the first full taxable year after the beginning of the short period must be filed. (Section 443(b)(2).) For details concerning the form and content of such an application, consult your District Director.

If a proper application is filed, the taxpayer may elect to pay whichever tax under the following two methods is greater, in place of the short period tax under section 443(b)(1): (1) Establish the actual taxable income for the 12 months beginning with the first day of the short period; then compute the tax on that income. Then determine as a short period tax that part of the tax so computed which bears the same proportion to the total tax so computed as the taxable income of the short period bears to the taxable income of the 12 months. However, a taxpayer which distributes substantially all its assets before the end of the 12-month period described above, shall employ in the above computation the 12-month period ending with the last day of the short period. (2) Compute a tax on the taxable income of the short period as if the short period were a full taxable year.

In annualizing income of a short period consisting of 7 days or more, but less than 359 days, by reason of a change to a 52–53 week fiscal year, the annualization is made on a daily basis as provided in section 441(f)(2)(B)(iii).

4. Insurance companies other than life or mutual.—All insurance companies (other than life or mutual insurance companies), including mutual marine insurance companies and mutual fire insurance companies exclusively issuing either perpetual policies or policies for which the sole premium charged is a single deposit, are subject to the taxes imposed by section 11. The taxable income of such insurance companies is defined in section 832 and differs from the taxable income of other corporations. This paragraph does not apply to foreign insurance companies not carrying on an insurance business within the United States. (Section 831.)

5. Life insurance departments of mutual savings banks.—A mutual savings bank not having capital stock represented by shares, authorized under State law to conduct a life insurance business and which conducts such business in a separate department the accounts of which are maintained separately from the accounts of other departments of the bank is taxable under section 594 provided the life insurance department would, if it were treated as a separate corporation, qualify as a life insurance company under section 801.

The tax consists of the sum of (1) a partial tax computed under section 11 upon the taxable income of the bank determined without regard to any items of gross income or deductions properly allocable to the business of the life insurance department and (2) a partial tax upon the taxable income (computed as provided in section 802) of the life insurance department determined without regard to any items of gross income or deductions not properly allocable to such department, at the rates and in the manner provided in subchapter L with respect to life insurance companies.

Tax computation.—For the purpose of computing the first partial tax, a mutual savings bank should use Form 1120–F, filling in all applicable items (except line 5) and schedules. The first partial tax should be computed by using lines 1 to 4. For the purpose of computing the second partial tax Form 1120 L should be used. The first partial tax should be added to the second partial tax and the sum thereof entered on line 5. Form 1120 L properly filled in should be attached to and made a part of Form 1120–F and properly identified as an accompanying schedule. However, any Form 1120 L so used need not be separately executed under the penalty of perjury.

6. Credit for taxes.—If the corporation is entitled to a credit for taxes paid by a regulated investment company on undistributed capital gains, include the credit on line 2(d), page 1, and indicate by amount that such a credit is being claimed. Attach Copy B of Form 2439 to page 1 of the Form 1120–F.

7. Overpayment credited to estimated tax.—If the taxpayer elects to have all or part of the overpayment shown by his return applied to his estimated tax for his succeeding taxable year, no interest shall be allowed on such portion of the overpayment credited.

PAGE 8

PRINCIPAL BUSINESS ACTIVITY

In reporting the "Principal business activity," on page 3, give the one business activity that accounts for the largest percentage of "total receipts." "Total receipts" means gross receipts (line 1, page 3), plus all other income (lines 4 through 9, page 3). State the broad field of business activity as well as the specific product or service, such as "Mining copper," "Manufacturing cotton broad woven fabric," "Wholesale meat," or "Retail apparel." *Where receipts are derived from two or more of the detailed industry groups listed below, show only the one which is the major source of receipts.* Use the appropriate group under the heading "FINANCE" if over 50 percent of "total receipts" consists of investment income.

Enter the business group "code number" on page 3 from the following list. Give the code for the specific industry group from which the largest percentage of "total receipts" is derived.

AGRICULTURE, FORESTRY, AND FISHERIES

Code

011 Agriculture, forestry, and fisheries.

MINING

Metal mining:
101 Iron ores.
102 Copper, lead, zinc, gold, silver ores.
109 Other metal mining.

121 Bituminous coal and lignite mining.

Crude petroleum and natural gas:
131 Crude petroleum, natural gas, and natural gas liquids.
138 Oil and gas field services.

Nonmetallic mineral and anthracite mining:
141 Stone, sand, gravel.
149 Other nonmetallic minerals, including anthracite mining.

CONSTRUCTION

151 General building contractors.
152 Highway and street construction and heavy construction.
155 Special trade contractors.

MANUFACTURING

Beverage industries:
191 Soft drinks, carbonated waters, and flavoring extracts and sirups.
192 Malt liquors and malt.
194 Wines, brandy, and brandy spirits.
195 Distilled, rectified, blended liquors.

Food and kindred products:
200 Meat products.
201 Dairy products.
202 Canning and preserving fruits, vegetables, and seafoods.
203 Grain mill products.
204 Bakery products.
205 Sugar.
206 Confectionery and related products.
207 Vegetable oil mills and animal, marine, and edible fats and oils.
208 Other food preparations and kindred products.

211 Tobacco manufactures.

Textile mill products:
220 Yarn and thread mills.
221 Broad woven fabric mills, cotton.
222 Broad woven fabric mills, man-made fiber and silk.
223 Broad woven fabric mills, wool: including dyeing and finishing.
224 Narrow fabrics and other small wares mills: cotton, wool, silk, and man-made fiber.
225 Knitting mills.
226 Dyeing and finishing textiles, except wool fabrics and knit goods.
227 Floor covering mills.
228 Other textile goods.

Apparel and other finished products made from fabrics and similar materials:
231 Men's, youths', and boys' suits, coats, overcoats, furnishings, work clothing, and allied garments.
233 Women's, misses', children's, and infants' outerwear and undergarments.
237 Hats, caps, and millinery, fur goods, and other apparel and accessories.
238 Other fabricated textile products.

Lumber and wood products except furniture:
241 Logging camps, logging contractors, and sawmills and planing mills.
243 Millwork, veneer, plywood, and prefabricated structural wood products.
249 Wooden containers and other wood products.

Furniture and fixtures:
251 Household furniture.
259 Office, public building, and other furniture and fixtures.

Paper and allied products:
261 Pulp mills.
262 Paper, paperboard, building paper, and building board mills.
265 Paperboard containers and boxes.
269 Converted paper and paperboard products, except containers and boxes.

Printing, publishing, and allied industries:
271 Newspapers: publishing, publishing and printing.
Code
272 Periodicals: publishing, publishing and printing.
273 Books.
275 Commercial printing, manifold business forms, and greeting cards.
278 Other publishing, bookbinding and related industries, and service industries for the printing trade.

Chemicals and allied products:
280 Industrial inorganic and organic chemicals.
281 Plastics materials and synthetic resins, synthetic rubber, synthetic and other man-made fibers, except glass.
282 Drugs.
283 Soap, detergents, and cleaning preparations.
284 Paints, varnishes, lacquers, enamels, and allied products.
285 Perfumes, cosmetics, and other toilet preparations.
286 Agricultural chemicals.
288 Gum and wood chemicals and other chemical products.

Petroleum refining and related industries:
291 Petroleum refining.
299 Paving and roofing materials and other products of petroleum and coal.

Rubber and miscellaneous plastics products:
301 Tires and inner tubes.
306 Rubber footwear, reclaimed rubber, and other fabricated rubber products.
307 Miscellaneous plastics products.

Leather and leather products:
314 Footwear, except rubber.
319 Leather and other leather products.

Stone clay and glass products:
321 Flat glass, glass and glassware, pressed or blown, and glass products made of purchased glass.
324 Cement, hydraulic.
325 Structural clay products.
326 Pottery and related products.
327 Concrete, gypsum, and plaster prod.
329 Cut stone and stone products and abrasive, asbestos, and other nonmetallic mineral products.

Primary metal industries:
331 Blast furnaces, steelworks and rolling and finishing mills.
332 Iron and steel foundries.
333 Primary and secondary smelting, refining, rolling, drawing, and extruding of nonferrous metals and alloys.
336 Nonferrous foundries.
338 Other primary metal industries.

Fabricated metal products (incl. ordnance) except machinery and transportation equip.:
340 Metal cans.
341 Cutlery, handtools general hardware.
342 Heating apparatus (except electric) and plumbing fixtures.
343 Fabricated structural metal prod.
344 Screw machine products, bolts, nuts, screws, rivets and washers.
345 Metal stampings.
346 Coating, engraving, and allied services.
347 Ordnance and accessories.
348 Miscellaneous fabricated wire products and other fabricated metal prod.

Machinery, except electrical and transportation equipment:
350 Engines and turbines.
351 Farm machinery and equipment.
352 Construction, mining, and materials handling machinery and equip.
353 Metalworking machinery and equip.
354 Special industry machinery, except metalworking machinery.
355 General industrial machinery and equipment.
356 Office, computing, and accounting machines.
357 Service industry machines.
358 Other machinery, except electrical and transportation equipment.

Electrical machinery, equipment, and supplies:
361 Electric transmission and distribution equipment.
362 Electrical industrial apparatus.
363 Household appliances.
364 Electric lighting and wiring equipment.
Code
365 Radio and television receiving sets, except communication types.
366 Communication equipment.
367 Electronic components and accessories.
368 Other electrical machinery, equipment, and supplies.

Transportation equip., except motor vehicles:
371 Aircraft.
372 Aircraft parts.
373 Ship and boatbuilding and repairing.
374 Railroad equipment.
379 Motorcycles, bicycles, and parts and other transportation equipment.

Motor vehicles and motor vehicle equipment:
381 Motor vehicles, passenger car bodies, truck and bus bodies, truck trailers.
384 Motor vehicle parts, accessories.

Professional, scientific, and controlling instruments; photographic and optical goods; watches and clocks:
391 Engineering, laboratory, scientific and research, and measuring and controlling instruments and equip.
393 Optical instruments and lenses, surgical, medical, and dental instruments and supplies, ophthalmic goods.
396 Photographic equip. and supplies.
397 Watches, clocks, clockwork operated devices, and parts.

Other manufacturing industries
401 Jewelry, silverware, and platedware.
402 Costume jewelry and costume novelties, except precious metal.
404 Toys, amusement, sporting and athletic goods.
408 Manufacturing not elsewhere classified.

TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, and SANITARY SERVICES

Transportation:
411 Railroad transportation.
412 Local and suburban transit.
413 Motor freight transportation and warehousing.
414 Taxicabs, intercity passenger transportation, school busses, and other local and interurban passenger transportation.
415 Pipe line transportation.
416 Water transportation.
417 Transportation by air.
418 Transportation services.

Communication:
421 Telephone communication (wire or radio).
422 Telegraph communication (wire and radio).
423 Radio broadcasting and television.
429 Communication services, not else where classified.

Electric and gas companies and systems:
431 Electric companies and systems and combination companies and systems.
432 Gas companies and systems.

441 Water supply and other sanitary services.

WHOLESALE TRADE

Groceries and related products:
477 Meats and meat products.
479 Poultry and poultry products, fish and seafoods, and other groceries and related products.

Electrical goods, hardware, plumbing, heating equipment and supplies:
486 Electrical goods.
487 Hardware, and plumbing and heating equipment and supplies.

Other wholesalers:
491 Beer, wine, and distilled alcoholic beverages.
492 Dry goods and apparel.
493 Drugs, chemicals, allied products.
494 Lumber and construction materials.
495 Machinery, equip., and supplies.
496 Motor vehicles and equipment.
497 Farm products—raw materials.
498 Wholesalers, not elsewhere classified.

RETAIL TRADE

521 Food.

General merchandise:
531 Department stores.
532 Mail order houses.
Code
533 Limited price variety stores.
539 Merchandise vending machine operators, direct selling organizations, and other general merchandise stores.

541 Apparel and accessories.
551 Furniture, home furnishings, equipment.

Automotive dealers and gasoline service stas.:
561 Motor vehicle dealers.
563 Tires, batteries, accessories; aircraft, marine, and other automotive dealers.
564 Gasoline service stations.

581 Eating and drinking places.

Building materials, hardware, farm equip.:
591 Building materials.
595 Hardware and farm equipment.

Other retail stores:
601 Drug stores and proprietary stores.
602 Liquor stores.
607 Jewelry stores.
608 Secondhand, book, sporting goods, farm supply, fuel and ice dealers, and other retail stores.

FINANCE, INSURANCE, and REAL ESTATE

Banking:
621 Commercial and stock savings banks, trust companies, and establishments related to banking.
622 Mutual savings banks.

Credit agencies other than banks:
632 Savings and loan associations.
634 Personal credit institutions.
635 Business credit institutions.
638 Other credit agencies.

Holding and other investment companies:
641 Operating holding companies (companies which derived less than 90 percent but more than 50 percent of "total receipts" from investments).
642 Regulated investment companies.
643 Small business investment companies, 1958 Act.
644 Real estate investment trusts.
649 Other investment and holding companies (other companies which derived 90 percent or more of "total receipts" from investments).

651 Security and commodity brokers, dealers, exchanges, and services.

Insurance carriers:
661 Life insurance.
662 Mutual insurance, except life or marine, and except mutual fire insurance companies issuing perpetual policies.
669 Other insurance carriers.

671 Insurance agents, brokers, and service.

Real estate:
681 Real estate operators (except developers), and lessors of buildings.
683 Subdividers and developers and operative builders.
684 Agents, brokers, and managers.
685 Title abstract companies.
689 Combinations of real estate, insurance, loans, law offices.

Lessors of real property, except buildings:
692 Mining, oil, and similar properties.
693 Railroad property.
699 Other real property, except bldgs.

SERVICES

701 Hotels, camps, other lodging places.

Personal services:
721 Laundries, cleaning and dyeing.
723 Photographic studios, including commercial photography.
729 Beauty, barber, shoe repair, and pressing shops, funeral and other personal services.

Business services:
731 Advertising.
739 Credit reporting and employment agencies, news syndicates, duplicating, mailing, stenographic, building, and other business services.

Automobile and other repair services:
751 Auto repair services and garages.
759 Other repair services.

Motion pictures:
781 Motion picture production, distribution, and service industries.
783 Motion picture theaters.

791 Amusement and recreation services, except motion pictures.
800 Physicians and surgeons.
801 Other services.

FORM 1120 L
U.S. Treasury Department
Internal Revenue Service

U.S. LIFE INSURANCE COMPANY INCOME TAX RETURN
FOR CALENDAR YEAR 1961

1961

Do not write in space below

Serial No.

PLEASE TYPE OR PRINT PLAINLY

Name

Address (Number, street, city or town, postal zone number, State)

a. Date and place incorporated

b. Employer identification number

c. Amount of total depreciation claimed for current year

d. Amount of total insurance liabilities. (See Instruction P)

e. Amount of total depreciable assets

f. Is this a consolidated return? (If "Yes," see Instruction M.) ☐ Yes ☐ No

g. Do you have any variable annuity contracts outstanding? (If "Yes," see section 801(g).) ☐ Yes ☐ No

h. State the percentage that the total of your life insurance reserves (Sec. 801 (b)), plus unearned premiums, and unpaid losses (whether or not ascertained), on noncancellable life, health, or accident policies not included in life insurance reserves, is to your total reserves (Sec. 801 (c)). Attach schedule. ----------%

i. Are you a burial or funeral benefit insurance company, engaged directly in the manufacture of funeral supplies or in the performance of funeral services? (If "Yes," see section 801(f).) ☐ Yes ☐ No

j. Did you file Forms 1096 and 1099 for the calendar year in connection with taxable dividends? (See General Instruction H.) ☐ Yes ☐ No

k. Did you file Forms 1096 and 1099 for the calendar year in connection with other payments? (See General Instruction H.) ☐ Yes ☐ No

LIFE INSURANCE COMPANY TAXABLE INCOME

1. (a) The taxable investment income (Schedule C)		
(b) The gain from operations (Schedule E)		
(c) The smaller of (a) or (b)		
2. 50 percent of the excess, if any, of 1(b) over 1(a)		
3. Amount subtracted from policyholders' surplus account (line 5, Schedule G)		
4. Life insurance company taxable income (Total lines 1(c), 2, and 3)		

COMPUTATION OF TAX DUE OR REFUND

5. If amount of line 4 is: (a) Not over $25,000— Enter 30 percent of line 4 (32 percent if a consolidated return)		
(b) Over $25,000— Enter 52 percent of line 4 (54 percent if a consolidated return)		
Subtract $5,500, and enter difference	5,500.00	
6. Capital gains tax (line 18, separate Schedule D, Form 1120 L)		
7. Total of lines 5 and 6		
8. Credit allowed a domestic corporation for income taxes paid to a foreign country or U.S. possession (Submit Form 1118)		
9. Total income tax (line 7 less line 8)		
10. Less: (a) Tax paid with application for extension of time in which to file		
(b) Payments and credits on 1961 Declaration of Estimated Tax		
11. If line 9 is larger than line 10, the balance is **TAX DUE** . . . . . **Enter such balance here** →		
12. If line 9 is less than line 10 . . . . . **Enter the OVERPAYMENT here** →		
13. Enter amount of line 12 you want: Credited on 1962 estimated tax		
Refunded		

SIGNATURE AND VERIFICATION (See Instruction E)

I declare under penalties of perjury that I have examined this return (including accompanying schedules and statements) and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

CORPORATE SEAL

(Date) (Signature of officer) (Title)

(Date) (Individual or firm signature of preparer) (Address)

SCHEDULE A.—INVESTMENT YIELD (See Instructions)

Line and Instruction No. — Gross Investment Income (Section 804(b))	1. Interest	2. Accrual of Discount	3. Amortization of Premium	4. Total (In Case of Line 1, Column 1 Plus Column 2 Less Column 3)
1. Interest on:				
(a) Wholly exempt obligations. **(Attach schedule)**				
(b) United States Savings Bonds and Treasury Bonds owned in excess of the principal amount of $5,000 issued prior to March 1, 1941				
(c) Obligations of instrumentalities of the United States issued prior to March 1, 1941				
(d) Obligations issued on or after March 1, 1941, by the United States or any agency or instrumentality thereof. **(Attach schedule)**				
(e) Loans, notes, mortgages, bank deposits, bonds, debentures, etc.				
Totals				
2. Dividends on stock of:				
(a) Domestic corporations subject to taxation under Chapter 1, I.R.C.				
(b) Certain preferred stock of public utilities taxable under Chapter 1, I.R.C.				
(c) Foreign corporations				
(d) Other corporations				
3. Rents. **(Attach schedule)**				
4. Royalties. **(Attach schedule)**				
5. Leases, terminations, etc.				
6. Net short-term capital gain reduced by any net long-term capital loss (line 14, separate Schedule D, Form 1120L)				
7. Gross income from trade or business other than insurance business. **(Attach schedule)**				
8. GROSS INVESTMENT INCOME (total lines 1–7)				
Deductions (Section 804(c))				
9. Investment expenses. **(Attach schedule)** (See Schedule H)				
10. Real estate expenses. **(Attach schedule)**				
11. Depreciation. **(Attach schedule)**				
12. Depletion of mines, oil and gas wells, timber, etc. **(Attach schedule)**				
13. Trade or business deductions as provided in 804(c)(5). **(Attach schedule)**				
14. Total deductions (lines 9–13)				
15. INVESTMENT YIELD (line 8 less line 14)				

SCHEDULE B.—PART I—POLICY AND OTHER CONTRACT LIABILITY REQUIREMENTS (Sec. 805(a)) (See instructions)

1. Adjusted life insurance reserves (from Part VI)		
2. Multiplied by the adjusted reserves rate (lesser of lines 1 or 7, Part III)	____%	
3. Pension plan reserves (from line 5, col. 7, Part V)		
4. Multiplied by the current earnings rate (line 1, Part III)	____%	
5. Interest paid (from Part VII)		
6. Policy and other contract liability requirements (total of lines 2, 4, and 5)		

PART II—ASSETS (Sec. 805(b)(4))	1. Beginning of Taxable Year	2. End of Taxable Year	3. Mean of Column 1 and Column 2*
1. Real estate			
2. Mortgages:			
(a) Without service fees			
(b) With service fees			
3. Collateral loans			
4. Policy loans, including premium notes			
5. Corporate bonds			
6. Stocks			
7. Government obligations, etc. (Submit detailed schedule)			
8. Bank deposits, cash, etc.			
9. Other assets **(Attach schedule)**			
10. Totals			

*Adjusted under Section 806(a) (Attach schedule)

PART III—EARNINGS RATES (Sec. 805(b))

1. Current earnings rate (line 15, Schedule A, divided by line 10, column 3, Part II)	____%
2. Earnings rate for first preceding year **(Attach schedule)**	____%
3. Earnings rate for second preceding year **(Attach schedule)**	____%
4. Earnings rate for third preceding year **(Attach schedule)**	____%
5. Earnings rate for fourth preceding year **(Attach schedule)**	____%
6. Total (lines 1–5)	
7. Average earnings rate (See instructions)	%

PART IV—AVERAGE INTEREST RATE ASSUMED (Sec. 805(c)(2))

1. Nature of Reserve (Life, Annuity, Etc.)	2. Assumed Morbidity or Mortality Table	3. Assumed Interest Rate	4. Method of Computation (Illinois Standard, Etc.)	5. Amount of Reserve at Beginning of Taxable Year*	6. Amount of Reserve at End of Taxable Year*	7. Mean of Columns 5 and 6**	8. Column 3 times Column 7
1.							
2.							
3.							
4.							
5. Totals							

6. Average rate of interest assumed in computing life insurance reserves (total of column 8 divided by total of column 7) ... %

PART V—PENSION PLAN RESERVES (805(d))

1. 805(d)(1)(A) reserves							
2. 805(d)(1)(B) reserves							
3. 805(d)(1)(C) reserves							
4. 805(d)(1)(D) reserves							
5. Totals							

*See Instructions for 806(b) and 818(c) adjustments **Adjusted under 806(a) (Attach schedule)

PART VI—ADJUSTED LIFE INSURANCE RESERVES (Sec. 805(c)(1))

1. Mean of the reserves (col. 7, line 5, Part IV) ...
2. (a) Multiplied by that percentage which equals ... 100%
   (b) Increased by 10 times the average rate of interest assumed (from line 6, Part IV) ...
   (c) Total ...
   (d) Reduced by 10 times the adjusted reserves rate (from line 2, Part I, Schedule B) ...
   (e) Line (c) less line (d) ... %
3. Adjusted life insurance reserves (line 1 multiplied by line 2(e)) ...

PART VII—INTEREST PAID (Sec. 805(e))

1. Interest on indebtedness ...
2. Amounts in the nature of interest ...
3. Discount on prepaid premiums ...
4. Total interest paid (lines 1–3) ...

SCHEDULE C.—TAXABLE INVESTMENT INCOME (See Instructions)

1. Policyholders' share (Sec. 804) (line 6, Part I, Sch. B, divided by line 15, Sch. A) but not to exceed 100% ... %
2. Company's share ... %
3. Total ... 100 %

	1. Total	2. Exclusion Policyholders' share (line 1 times col. 1)	3. Company's share (line 2 times col. 1)
4. Interest wholly tax-exempt (line 1(a), col. 4, Sch. A, see inst.) ...			
5. Interest partially tax-exempt (lines 1(b) and (c), column 4, Sch. A) ...			
6. (a) Dividends from line 2(a), Schedule A ...			
(b) Dividends from line 2(b), Schedule A ...			
(c) Dividends from line 2(c), Schedule A ...			
(d) Dividends from line 2(d), Schedule A ...			
7. Other items of investment yield (line 15, Schedule A, less 4–6 above) ...			
8. Total (Lines 4–7) ...			

REDUCTIONS

9. Interest wholly tax-exempt (line 4, column 3) ...
10. Interest partially tax-exempt (30/52 of line 5, column 3) ...
11. Dividends received deduction:
    (a) 85% of dividends from line 6(a), column 3 ...
    (b) 62.115% of dividends from line 6(b), column 3 ...
    (c) 85% of dividends from ***certain*** foreign corporations from line 6(c), column 3 ...
    (d) Total, but not to exceed 85% of taxable investment income (line 14) computed without regard to this deduction ...
12. Small business deduction (10% of line 15, Schedule A, not to exceed $25,000) ...
13. Total (lines 9, 10, 11(d), and 12) ...
14. Taxable investment income (line 8 less line 13, but not less than zero) ...

SCHEDULE E.—GAIN AND LOSS FROM OPERATIONS (See Instructions)

1. Policyholders' share (Sec. 809) (Line 5, Sch. E-1 divided, by line 15, Sch. A), but not to exceed 100%		%
2. Company's share		%
3. Total	100	%

	1. Total	2. Exclusion Policyholders' share (line 1 times col. 1)	3. Company's share (line 2 times col. 1)
4. Interest wholly tax-exempt (line 1(a), col. 4, Sch. A, see inst.)			
5. Interest partially tax-exempt (lines 1(b) and (c), column 4, Sch. A)			
6. (a) Dividends from line 2(a), Schedule A			
(b) Dividends from line 2(b), Schedule A			
(c) Dividends from line 2(c), Schedule A			
(d) Dividends from line 2(d), Schedule A			
7. Other items of investment yield (line 15, Schedule A, less 4-6 above)			
8. Total (lines 4-7)			

9. Gross premiums ____ Less: Return premiums, etc. ____		
10. (a) Decrease in reserves (after adjustment under 810(a)) (**Attach schedule**)		
(b) Decrease in 811(b)(2) reserves (See line 3, Part IV, Schedule E-2)		
11. Other amounts (**Attach schedule**)		
12. Total (lines 8-11)		
DEDUCTIONS		
13. Death benefits, etc		
14. Increase in reserves (after reduction for investment yield under 810(b)) (**Attach schedule**)		
15. Assumption by another person of liabilities under insurance, etc., contracts		
16. Interest wholly tax-exempt (line 4, column 3)		
17. Interest partially tax-exempt (30/52 of line 5, column 3)		
18. Investment expenses, etc., not deducted on Schedule A (**Attach schedule**)		
19. Small business deduction (10% of line 15, Schedule A, not to exceed $25,000)		
20. Other deductions not deducted on Schedule A (**Attach schedule**)		
21. Total (lines 13-20)		
22. Dividends received deduction (See instructions):		
(a) 85% of dividends received from line 6(a), column 3		
(b) 62.115% of dividends from line 6(b), column 3		
(c) 85% of dividends from ***certain*** foreign corporations from line 6(c), column 3		
(d) Total, but not to exceed 85% of the excess, if any, of line 12 over line 21		
23. Operations loss deduction (**Attach schedule**)		
24. Tentative deduction (lines 21-23)		
25. Plus: (a) Group life, accident, and health insurance (line 7, Part I, Schedule E-2)		
(b) Certain nonparticipating contracts (line 9, Part I, Schedule E-2)		
(c) Dividends to policyholders (line 11, Part I, Schedule E-2)		
26. Total deductions (line 24 plus line 25)		
27. Gain (loss) from operations (line 12 less line 26)		

SCHEDULE E-1.—REQUIRED INTEREST (Sec. 809(a)(2))

	1. Rate	2. Beginning of Taxable Year	3. End of Taxable Year	4. Mean of Columns 2 and 3	5. Column 1 times column 4
1. 810(c)(1) Reserves (from line 5, column 8, Parts IV and V, Schedule B)					
2. 810(c)(3) Reserves					
3. 810(c)(4) Reserves					
4. 810(c)(5) Reserves					
5. Required interest (Total, lines 1-4)					

SCHEDULE E-2.—PART I—LIMITATION ON LINE 25, SCHEDULE E, DEDUCTION (Sec. 809(f))

1. Statutory amount		250,000
2. (a) From line 12, Schedule E		
(b) Less: Tentative deduction, line 24, Schedule E		
3. Gain from operations without regard to line 25, Schedule E		
4. Less: Taxable investment income (line 14, Schedule C)		
5. Excess of line 3 over line 4 (but not less than zero)		
6. Maximum possible deduction for line 25, Schedule E (line 1 plus line 5)		
7. Deduction for group life, accident, and health insurance (Part II) (Not in excess of line 6)		
8. Maximum deduction for certain nonparticipating contracts (line 6 less line 7)		
9. Deduction for certain nonparticipating contracts (Part III) (Not in excess of line 8)		
10. Maximum deduction for dividends to policyholders (line 8 less line 9)		
11. Deduction for dividends to policyholders (Part IV) (Not in excess of line 10)		

PART II—GROUP LIFE, ACCIDENT, AND HEALTH INSURANCE (Sec. 809(d)(6))

1. Net premiums		
2. Multiplied by		2%
3. Tentative deduction (Not to exceed 50% of line 1, less the total amount deducted for prior years)		

PART III—CERTAIN NONPARTICIPATING CONTRACTS (Sec. 809(d)(5))

1. (a) Reserve at the end of the taxable year		
(b) Reserve at the beginning of the taxable year		
(c) Increase (If the difference is negative, enter "0")		
(d) Multiplied by	10%	
2. (a) Net premiums		
(b) Multiplied by	3%	
3. Tentative deduction—the greater of line 1 or line 2		

PART IV—DIVIDENDS TO POLICYHOLDERS (Sec. 809(d)(3))

1. Dividends paid to policyholders		
2. (a) Increased by the excess of (1) over (2):		
(1) Reserve as of the end of the taxable year		
(2) Reserve as of the end of the preceding taxable year		
OR		
(b) Decreased by the excess of (1) over (2):		
(1) Reserve as of the end of the preceding taxable year		
(2) Reserve as of the end of the taxable year		
3. If positive, enter on line 11, Schedule E–2; if negative, enter on line 10(b), Schedule E		

SCHEDULE F.—SHAREHOLDERS SURPLUS ACCOUNT (Sec. 815(b))

1. (a) Balance as of the end of the preceding year		
(b) Transfers under 815 (d) (1) and (4) for preceding year		
(c) Balance as of the beginning of the taxable year		
2. Life insurance company taxable income computed without regard to section 802(b)(3) (line 4 less line 3, page 1)		
3. The amount, if any, by which the net long-term capital gain exceeds the net short-term capital loss		
4. Partially tax-exempt interest deduction (30/52 of lines 1(b) and (c), column 4, Schedule A)		
5. Dividends received deduction:		
(a) 85% of dividends received from line 2(a), Schedule A		
(b) 62.115% of dividends received from line 2(b), Schedule A		
(c) 85% of dividends received from ***certain*** foreign corporations		
(d) Total, but not to exceed 85% of line 12 less line 21, Schedule E		
6. Interest wholly exempt from tax (line 1(a), column 4, Schedule A)		
7. Small business deduction (line 19, Schedule E)		
8. Total (lines 1–7)		
9. Less: Tax liability for 1961 under 802(a) (computed without regard to 802(b)(3))		
10. Excess of line 8 over line 9		
11. Less: Distributions in 1961 (Not to exceed line 10)		
12. Balance as of the end of the taxable year (line 10 less line 11)		

SCHEDULE G.—POLICYHOLDERS SURPLUS ACCOUNT (Sec. 815(c))

1. Balance as of the beginning of the taxable year		
2. Add: (a) 50 percent of the excess, if any, of the gain from operations over the taxable investment income (line 2, page 1)		
(b) The deduction for certain nonparticipating contracts (line 25(b), Schedule E)		
(c) The deduction for group life, accident, and health insurance (line 25(a), Schedule E)		
3. Total (line 1 plus line 2)		
4. Less: (a) Actual distributions only in excess of line 10, Schedule F		
(b) Tax increase on 4(a) by reason of 802(b)(3)		
(c) Subtractions under 815 (d) (1) and (4) (See instructions)		
(d) Tax increase on 4(c) by reason of 802(b)(3)		
(e) Subtraction required under 815(d) (2) due to termination		
5. Total of lines 4(a)–(e) (Not to exceed line 3) (Enter here and on line 3, page 1)		
6. Balance as of the end of the year (line 3 less line 5)		

SCHEDULE H.—LIMITATION OF INVESTMENT EXPENSE DEDUCTION (Schedule H need not be filled in if no deduction is claimed for any general expenses that are allocated to investment income.)

1. Mean of the assets for the taxable year (line 10, column 3, Part II, Schedule B)		
2. One-fourth of 1% of the mean of the assets (line 1)		
3. Mortgage service fees		
4. The greater of (a) or (b):		
(a) (i) Investment yield computed without regard to investment expenses		
(ii) Three and three-fourths percent of line 1		
(iii) Excess (line (i) over line (ii))		
(iv) One-fourth of line (iii)		
(v) Reduced by mortgage service fees (line 3)		
(vi) Line (iv) less line (v)		
(b) One-fourth of 1% of the amount on line 2(a), column 3, Part II, Schedule B		
5. Limit on deduction for investment expenses (Total lines 2–4)		

SCHEDULE J.—COMPENSATION OF OFFICERS

1. Name and Address of Officer	2. Official Title	3. Time Devoted to Business	Percent of Corporation Stock Owned		6. Amount of Compensation	7. Expense Account Allowances
			4. Common	5. Preferred		

l. Did you at any time during the taxable year own directly or indirectly 50% or more of the voting stock of a domestic corporation?
☐ Yes ☐ No

m. Did any corporation, individual, partnership, trust, or association at any time during the taxable year own directly or indirectly 50% or more of your voting stock?
☐ Yes ☐ No
If either answer is "Yes," see Instruction N.

n. Did you at any time during the taxable year own directly or indirectly any stock of a foreign corporation? (If "Yes," attach statement required by General Instruction J.)
☐ Yes ☐ No

o. Did you file with the District Director a copy of the annual statement for the preceding year as required by General Instruction K?
☐ Yes ☐ No If "Yes," state office in which filed.

p. If a copy of the annual statement does not accompany this return, state why the statement is not attached.

q. Did you incur expenses in connection with:
(If answer to any question is "Yes," check applicable boxes within that question.)

(1) A hunting lodge ☐, working ranch or farm ☐, fishing camp ☐, resort property ☐, pleasure boat or yacht ☐, or other similar facility ☐? (Other than where the operation of the facility was the principal business.) Yes ☐ No ☐

(2) The leasing, renting, or ownership of a hotel room or suite ☐, apartment ☐, or other dwelling ☐, which was used by customers or employees or members of their families? (Other than use by employees while in business travel status.) Yes ☐ No ☐

(3) The attendance of your employees' families at conventions or business meetings. Yes ☐ No ☐

(4) Vacations for employees or members of their families? (Other than vacation pay reported on Form W-2.) Yes ☐ No ☐

How To Prepare Your

1961 U.S. Life Insurance Company Income Tax Return *On Form 1120L*

(References are to the Internal Revenue Code)

GENERAL INSTRUCTIONS

A. Companies required to file a return.—Every domestic life insurance company and every foreign life insurance company carrying on an insurance business within the United States (if with respect to its United States business it would qualify as a life insurance company), which is engaged in the business of issuing life insurance and annuity contracts (either separately or combined with health and accident insurance) or noncancellable contracts of health and accident insurance and of which the life insurance reserves, plus unearned premiums and unpaid losses (whether or not ascertained), on noncancellable life, health, or accident policies not included in life insurance reserves, comprise more than 50 percent of its total reserves, adjusted in each case for policy loans as required by section 801(d), shall file a return on this form. For this purpose the term "noncancellable" includes guaranteed renewable life, health, and accident insurance which is not cancellable by the company but under which the company reserves the right to adjust premium rates by classes, in accordance with experience under the type of policy involved. The terms "life insurance reserves" and "total reserves" do not include deficiency reserves.

If a receiver, trustee in bankruptcy, or assignee has possession of or holds title to all or substantially all the property or business of a corporation, whether or not the property or business is being operated, he must make a return of income for the corporation in the same manner and form as would be required were such corporation required to make its own return. (See sec. 6012.) If a life insurance company disposes of its life insurance business and life insurance reserves under a reinsurance agreement with another company, but continues its corporate existence for the purpose of winding up and liquidating its affairs, it will not be taxable as a life insurance company after the effective date of such agreement.

B. Period covered.—The return shall be for the calendar year ended December 31, 1961, and the taxable income computed on the calendar year basis in accordance with the provisions of section 843.

C. Accounting methods.—A return on this form shall be filed using the accrual method of accounting, or to the extent permitted under regulations, under a combination of an accrual method with any other method under chapter 1, other than the cash receipts and disbursement method.

Accrual method.—Under this method, income is reported in the year when the taxpayer first has a definite right to income, the amount of which can be ascertained with reasonable accuracy while deductions are taken in the year in which there is first established a specific liability, the amount of which can be ascertained with reasonable accuracy. Where the right to income or the liability for expense is uncertain, or the amount of such income or expense cannot be ascertained with reasonable accuracy, accrual is generally postponed until a determination is possible.

Rounding off to whole-dollar amounts.—If you wish, the money items on your return or accompanying schedules required by such return may be shown as whole-dollar amounts. This means that you eliminate any amount less than 50 cents, and increase any amount from 50 cents through 99 cents to the next highest dollar. Your choice as to whether you round off to whole-dollar amounts may not be changed after the due date for filing your return.

D. Time and place for filing.—The return for 1961 must be sent to the District Director of Internal Revenue for the district in which the company's principal place of business or principal office or agency is located, on or before March 15, 1962.

E. Signature and verification.—The return must be signed either by the president, vice president, treasurer, assistant treasurer or chief accounting officer, or by any other corporate officer (such as tax officer) who is authorized to sign. A receiver, trustee, or assignee must sign any return which he is required to file in behalf of a corporation. The statement at the bottom of page 1 of the return is required to be signed by any person, firm, or corporation who prepared the taxpayer's return. If the return is prepared by a firm or corporation, it should be signed in the name of the firm or corporation. The statement is not required if the return is prepared by a regular, full-time employee.

F. Payment of tax.—The tax must be paid in full when the return is filed or in two installments, 50 percent on or before the 15th day of the third month and 50 percent on or before the 15th day of the sixth month following the close of the taxable year.

A declaration of estimated tax must be made by every corporation which is subject to income tax under subchapter L of chapter 1 (relating to insurance companies), if its income tax for the taxable year can reasonably be expected to exceed $100,000 plus the amount of any estimated credits against tax. (See Form 1120-ES.) In the case of affiliated corporations filing a consolidated return, see consolidated return regulations prescribed under section 1502.

Request for automatic extension of 3 months for filing of return must be made on Form 7004. (Sec. 6081(b).)

G. Failure to file, etc.—Substantial additions to the tax are imposed for failing to file a return, for late filing, and for filing a false or fraudulent return.

H. Information at source.—Every insurance company making payments in the course of its trade or business of (1) interest, rents, commissions, or other fixed or determinable income of $600 or more during the calendar year to an individual, a partnership, or a fiduciary; or (2) salaries or wages of $600 or more shall make returns on Forms 1096 and 1099, except that the making of such return will not be required with respect to salary or wage payments included on Form W-2, provided copies of withholding statements on Form W-2 are furnished. If a portion of such salary or wage payments was reported on a Withholding Statement (Form W-2), only the remainder must be reported on Form 1099.

The returns on Forms 1096 and 1099 shall also include dividend payments totaling $10 or more during the calendar year to each shareholder who is an individual (citizen or resident of the United States), a resident fiduciary, or a resident partnership any member of which is a citizen or resident.

I. Information by corporation.—*1. Contemplated dissolution or liquidation.*—Every corporation shall, within 30 days after the adoption by the corporation of a resolution or plan for the dissolution of the corporation or for the liquidation of the whole or any part of its capital stock, render a correct return on Form 966 setting forth the terms of such resolution or plan. (See sec. 6043.)

2. Distribution in liquidation.—Every corporation making distributions in liquidation of the whole or any part of its capital stock shall also make returns on Forms 1096 and 1099L, as required by instructions on Form 1096, for the calendar year.

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J. Stock ownership in foreign corporations.—A corporation owning any stock of a foreign corporation must attach a statement showing the name and address of each company and the total number of shares of each class of outstanding stock owned during the taxable year. If the corporation owned 5 percent or more in value of the outstanding stock of a foreign personal holding company, attach a statement setting forth in complete detail the information required by section 551(d).

K. Annual statement.—A copy of the annual statement for life insurance companies adopted by the National Association of Insurance Commissioners for the year 1961, as filed with the Insurance Department of the State, or District of Columbia, which shows the reserves used in computing the net income reported on the return, together with copies of Schedule A (real estate) and Schedule D (bonds and stocks), must accompany the return. Similar copies of the 4 preceding years must also be furnished, if not already filed for such years. In the case of a foreign life insurance company carrying on a life insurance business within the United States, the copies submitted shall be those relating to the United States business of the company. Where companies use miniature statements, such statements may be filed in lieu of the larger statements.

L. List of attached schedules.—Attach a list of the schedules accompanying the return, giving for each a brief title and the schedule number. Place name and address of company on each schedule.

M. Consolidated returns.—Subject to the provisions of sections 1501 through 1552 and the regulations, an affiliated group of corporations, each qualifying as a life insurance company, may make a consolidated income tax return in lieu of separate returns. The common parent corporation, when filing a consolidated return, shall attach thereto a schedule showing the names and addresses of all the corporations included in the return. Form 851, Affiliations Schedule, should be obtained from the District Director of Internal Revenue and filed as part of the return. Each subsidiary must prepare two signed copies of Form 1122 authorizing the making of the return on its behalf. One such form shall be attached to the consolidated return as a part thereof, and the other shall be filed, at or before the time the consolidated return is filed, in the office of the district director for the subsidiary's district.

N. Voting stock ownership.—Where the answer is "yes" to questions l and m, attach a separate schedule showing: (1) name and address; (2) percentage of stock owned; (3) date stock was acquired; and (4) the district director's office in which the income tax return of such corporation, individual, partnership, trust, or association for the last taxable year was filed.

O. Percentage computations.—In computing earning rates, assumed rates, and policyholders' and company's share of investment yield, the computation should be carried out to a sufficient number of decimal places to insure substantial accuracy and to eliminate any significant error in the resulting tax liability.

P. Insurance liabilities.—*Domestic company.*—The term "total insurance liabilities" means the sum of the total reserves (as defined in section 801(c)) as of the end of the taxable year plus (to the extent not included in total reserves) the items referred to in paragraphs (3), (4), and (5) of section 810(c) as of the end of the taxable year.

Foreign company.—The term "total insurance liabilities" relates only to United States business.

SPECIFIC INSTRUCTIONS

SCHEDULE A.—INVESTMENT YIELD

The term "investment yield" means gross investment income, as defined in section 804(b), less the deductions allowed in section 804(c). The entire amount of the items of income and allowable deductions are to be reported in Schedule A. The purpose of including the entire amount of these items is to provide the basis for the exclusion of the policyholders' share of the investment yield from the life insurance company's taxable income.

Line 1. Interest.—Enter interest from all sources during the taxable year. The gross amount of interest reported as gross income shall be decreased by the amortization of premium and increased by the accrual of discount attributable to the taxable year on bonds, notes, debentures, or other evidences of indebtedness, determined (1) in accordance with the method regularly employed, if reasonable, or (2) in accordance with regulations prescribed by the Secretary or his delegate. (Attach statement showing method and computation.)

Line 2. Dividends.—Enter on line 2(*a*) the amount of dividends from a domestic corporation which is subject to taxation under Chapter 1, except dividends on certain preferred stock of a public utility (see sec. 245), dividends from a corporation entitled to the benefits of section 931, and from a corporation organized under the China Trade Act, 1922. Enter on line 2(*b*) dividends on certain preferred stock of a public utility which is subject to taxation under Chapter 1. Enter on line 2(*c*) dividends from foreign corporations. Enter on line 2(*d*) dividends from all other corporations, including dividends on share accounts in Federal savings and loan associations issued on or after March 28, 1942. Enter on line 1(*c*) dividends on share accounts in Federal savings and loan associations issued prior to March 28, 1942. Submit schedule, itemizing all dividends for the year, stating the names of the corporations declaring the dividends and amounts reported from each.

Line 3. Rents.—Enter gross amount of rents. Any expenses, including repairs, interest, taxes, and depreciation, should be included in the proper lines under deductions. In the case of a lease entered into prior to January 1, 1954, if both lessor and lessee are corporations and if under the lease the lessee is obligated to pay any part of the lessor's income tax on the rental payment, this tax is excluded from lessor's gross income and may not be deducted by lessee. (Sec. 110.)

Line 4. Royalties.—Enter the gross amount of royalties. If a deduction is claimed for depletion, it must be reported on line 12.

Line 5. Leases, terminations, etc.—Enter the gross amount of income from the entering into (or the alteration or termination) of any lease, mortgage, or other instrument or agreement from which the life insurance company derives interest, rents, or royalties.

Line 6. Net short-term capital gain.—Enter the amount (if any) by which the net short-term capital gain exceeds the net long-term capital loss. See separate Schedule D, Form 1120L.

Line 7. Gross income from trade or business other than insurance business.—Enter the gross income from any trade or business (other than an insurance business) carried on by the life insurance company, or by a partnership of which the life insurance company is a member.

Line 9. Investment expenses.—Enter expenses which are properly chargeable to investment expenses, the total amount of which, if there be any allocation of general expenses to investment expenses, should not exceed line 5, Schedule H. Submit a schedule showing the nature and amount of the items included herein, the minor items being grouped in one amount.

Line 10. Real estate expenses.—Enter the amount of taxes (sec. 164); all ordinary and necessary building expenses, such as fire insurance, heat, light, labor, etc.; and the cost of incidental repairs which neither materially add to the value of the property nor appreciably prolong its life, but keep it in an ordinary efficient operating condition, exclusively on or with respect to the real estate owned by the company. Do not include any amount paid out for new buildings or for permanent improvements or betterments made to increase the value of any property or any amount expended on foreclosed property before such property is held for rental purposes. These taxes and other expenses should be itemized in an attached schedule. (For limitation on deduction, see Instruction 14(b).)

Line 11. Depreciation.—Enter the amount allowed by section 167 and the regulations thereunder. In general, the amount deductible is an amount reasonably measuring a portion of the investment in depreciable property which, by reason of exhaustion, wear and tear, or obsolescence, is properly chargeable against the operation for the year. In any event the deduction is limited to the depreciation on the property that is used, and to the extent used, for the purpose of producing the income specified in section 804(b). (For limitation on deduction, see Instruction 14(b).)

Line 12. Depletion of mines, oil and gas wells, timber, etc.—If a deduction is claimed on account of depletion, procure from the district director: Form M (mines and other natural deposits), Form O (oil and gas), or Form T (timber); fill in and file with return.

Line 13. Trade or business.—Enter the total of deductions attributable to any trade or business (other than an insurance business), the income from which is included in the life insurance company's gross investment income under section 804(b)(3). Do not include (*a*) losses from (or considered as from) sales or exchanges of capital assets, (*b*) losses from sales or exchanges of property used in the trade or business (as defined in section 1231(b)), and (*c*) losses from the compulsory or involuntary conversion of property used in the trade or business. The deductions to be entered on line 13 will be disallowed to the extent attributable to the carrying on of the insurance business. The deduction for net operating losses (sec. 172) and the special deductions (secs. 241–248) shall not be allowed.

Line 14. Total deductions.—(*a*). Enter the total of lines 9–13.

(*b*) *Limitation on deductions relating to real estate owned and occupied.*—The deductions included on lines 10 and 11 on account of real estate owned and occupied for insurance purposes in whole or in part by the company shall be limited to an amount which bears the same ratio to such deductions (computed without regard to the second sentence of section 804(c)(3)) as the rental value of the space not so occupied bears to the rental value of the entire property. Submit detailed schedule.

SCHEDULE B

PART I—POLICY AND OTHER CONTRACT LIABILITY REQUIREMENTS (805(a))

Purpose.—The next step after determining investment yield (Schedule A) is to determine the policy and other contract liability requirements. This computation furnishes the numerator, with the total of the investment yield as the denominator, to determine the policyholders' share of investment yield which is not included in computing taxable investment income (Schedule C).

Definition.—The term "policy and other contract liability requirements" means the sum of (1) the adjusted life insurance reserves (from Part VI), multiplied by the adjusted reserves rate (from Part III); (2) the mean of the pension plan reserves at the beginning and end of the taxable year (from Part V), multiplied by the current earnings rate (from Part III); and (3) the interest paid (from Part VII).

PART II—ASSETS (805(b)(4))

Purpose.—This computation is necessary in order to determine the earnings rates in Part III.

Definition.—The term "assets" for this purpose means all assets of the company (including nonadmitted assets). The term includes all moneys but does not include real and personal property (other than money) used by the company in carrying on an insurance trade or business.

Valuation.—The amount attributable to real property and to stocks is the fair market value thereof. The amount attributable to other assets is the adjusted basis of such assets for purposes of determining gain on sale or other disposition. This adjusted basis is determined under section 1011 and other related provisions of subtitle A of the Code, without regard to section 817(b).

Section 806(a) adjustment.—If, during the taxable year, there is a change in life insurance reserves (either increases or decreases) attributable to the transfer between the taxpayer and another person of liabilities under contracts taken into account in computing such reserves, the mean of the assets is to be appropriately adjusted, on a daily basis, to reflect the amounts involved in such transfer. See the regulations. This adjustment should be reflected in an attached schedule.

PART III—EARNINGS RATES (805(b))

The term "current earnings rate" means the percentage determined by dividing the investment yield for the taxable year (Schedule A), by the mean of the assets at the beginning and end of the taxable year (Part II—Assets). The earnings rate for any taxable year prior to 1958 is determined as if the law applicable to 1958 applied to such year, and the earnings rate for any taxable year of the company which, for such year, is an insurance company (but not a life insurance company as defined in sec. 801(a)), is determined as if it were a life insurance company for such year. Therefore, the determination of the current earnings rate for pre-1958 years must be computed on the basis of its investment yield (determined under the provisions of the 1959 act) for those years, and on the basis of the mean of the assets (determined under the 1959 act) for those years even though such provisions are not otherwise in effect for years prior to 1958. The term "average earnings rate" means the sum of the current earnings rate for the taxable year and the earnings rate for each of the 4 taxable years immediately preceding the taxable year, divided by 5. If, in computing the 5-year average earnings rate for any taxable year, the company was an insurance company (but not a life insurance company) in any of the 4 years preceding the taxable year, the computation shall be made as if the company were a life insurance company for such year. Where the company was not in existence for one or more of the 4 preceding years or was not an insurance company for one or more of such years, no entry shall be made for such year or years. The average earnings rate (line 7) is determined by adding the percentages entered, and dividing this sum by the number of years applicable. For example, if entries are made on three lines, divide the sum by 3. See General Instruction O.

PART IV—AVERAGE INTEREST RATE ASSUMED (805(c)(2))

The purpose of this schedule is to determine a rate which is used in the computation of adjusted life insurance reserves (Part VI). See General Instruction O. Exclude pension plan reserves from life insurance reserves for the purpose of determining the taxpayers assumed rate under this part. See Part V.

Columns 5 and 6.—*Adjustment under 806(b).*—If the basis for determining the amount of any item referred to in 810(c) (life insurance reserves, etc.) as of the close of the taxable year differs from the basis for such determination as of the beginning of the taxable year, then the amount of the item as of the close of the taxable year shall be the amount computed on the old basis, and the amount of the item as of the beginning of the next taxable year shall be the amount computed on the new basis.

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Adjustment under 818(c).—This adjustment is required where the company actually computes its life insurance reserves on one of the recognized preliminary term bases but elects to convert them to a net level premium basis in the computation of the reserves for tax purposes.

Where so elected, the conversion may be made by one of two methods.

Method 1, Exact Revaluation: Under this method, the company must compute the reserves for all contracts (with respect to which reserves are computed on a preliminary term basis) on a net level premium basis, using the same mortality assumptions and interest rates for both the preliminary term basis and the net level premium basis. *Method 2, Approximate Revaluation:* Under this method, with respect to contracts for which reserves are computed under the preliminary term basis, the reserves are increased by the sum of (A) $21 per $1,000 of insurance in force (other than term insurance), less 2.1 percent of reserves under such contracts; and (B) $5 per $1,000 of term insurance in force under contracts which at the time of issuance cover a period of more than 15 years, less 0.5 percent of reserves under such contracts.

A life insurance company may elect, under section 818(a), the approximate revaluation method for all its life insurance reserves, other than noncancellable accident and health reserves, and use the exact revaluation method for all its noncancellable accident and health reserves. (C.B. 1960–1, 268.)

Column 7.—*Adjustment under 806(a).*—If, during the taxable year there is a change in life insurance reserves attributable to the transfer between the company and another of liabilities under contracts taken into account in computing such reserves, then the means of such reserves shall be appropriately adjusted on a daily basis, to reflect the amounts involved in such transfer. See the regulations. This adjustment is applicable whether or not the transferor of the liabilities was the original insurer. However, this adjustment is not applicable to reinsurance ceded by another person to the taxpayer, or by the taxpayer to another person. For the definition of "Life Insurance Reserves," see excerpts from the Internal Revenue Code, section 801(b).

PART V—PENSION PLAN RESERVES (805(d))

The amount to be taken into account as "pension plan reserves" is 100 percent of the life insurance reserves which is allocable to contracts—

(A) purchased under contracts entered into with trusts which (as of the time the contracts were entered into) were deemed to be (i) trusts described in section 401(a) and exempt from tax under section 501(a), or (ii) trusts exempt from tax under section 165 of the Internal Revenue Code of 1939 or the corresponding provisions of prior revenue laws;

(B) purchased under contracts entered into under plans which (as of the time the contracts were entered into) were deemed to be plans meeting the requirements of section 401 (a) (3), (4), (5), and (6), or the requirements of section 165(a) (3), (4), (5), and (6) of the Internal Revenue Code of 1939;

(C) provided for employees of the life insurance company under a plan which, for the taxable year, meets the requirements of section 401(a) (3), (4), (5), and (6); or

(D) purchased to provide retirement annuities for its employees by an organization which (as of the time the contracts were purchased) was an organization described in section 501(c) (3) which was exempt from tax under section 501 (a) or was an organization exempt from tax under section 101(6) of the Internal Revenue Code of 1939 or the corresponding provisions of prior revenue laws. These reserves shall be adjusted under sections 806 and 818(c) as described in Part IV above.

SPECIAL TRANSITIONAL RULE.—For purposes of this part, the amount taken into account as pension plan reserves shall be—

(A) in the case of a taxable year beginning after December 31, 1957, and before January 1, 1959, zero;

(B) in the case of a taxable year beginning after December 31, 1958, and before January 1, 1960, 33⅓ percent of the amount thereof (determined without regard to this paragraph);

(C) in the case of a taxable year beginning after December 31, 1959, and before January 1, 1961, 66⅔ percent of the amount thereof (determined without regard to this paragraph); and

(D) in the case of a taxable year beginning after December 31, 1960, 100 percent of the amount thereof.

PART VI—ADJUSTED LIFE INSURANCE RESERVES (805(c)(1))

This term constitutes the mean of the life insurance reserves (as defined in section 801(b)), computed under Part IV (excluding pension plan reserves taken into account under Part V), adjusted as set forth in Part VI, Schedule B, of the form.

PART VII—INTEREST PAID (805(e))

Line 1.—Enter all interest for the taxable year on indebtedness, except on indebtedness incurred or continued to purchase or carry obligations the interest on which is wholly exempt from taxation.

Line 2.—Enter all amounts in the nature of interest, whether or not guaranteed, for the taxable year on insurance or annuity contracts (including contracts supplementary thereto) which do not involve, at the time of accrual, life, health, or accident contingencies.

Line 3.—Enter all amounts accrued for the taxable year for discounts in the nature of interest, whether or not guaranteed, on premiums or other consideration paid in advance on insurance or annuity contracts.

SCHEDULE C.—TAXABLE INVESTMENT INCOME

General.—The policyholders' share of each and every item of investment yield (including tax-exempt interest, partially tax-exempt interest, and dividends received) of any life insurance company shall not be included in taxable investment income.

Line 1.—Enter on this line the percentage which represents the policyholders' share of each and every item of investment yield. This percentage is determined by dividing the policy and other contract liability requirements (Schedule B) by the investment yield (Schedule A); except that if the amount of the policy and other contract liability requirements exceeds the investment yield, then the policyholders' share of any item shall be 100 percent. See General Instruction O.

Line 2.—Enter on this line the percentage which represents the life insurance company's share of any item of investment yield. This percentage is obtained by ascertaining the percentage required to equal 100 percent when added to the percentage on line 1.

Lines 4–7.—Enter on line 4, column 1, the amount of interest which is wholly exempt from taxation under the provisions of section 103. Where securities of a municipality are originally issued at a price not less than par value and are subsequently acquired by a purchaser at a discount, such discount is not in the nature of tax-exempt interest within the meaning of section 103. Also enter in column 1: line 5, interest partially tax-exempt; line 6, dividends; and line 7, other items of investment yield. Multiply the amount on each line in column 1 by the percentage from line 1 and enter the product for each line in column 2. The amounts entered in column 2 represent the policyholders' share of these items which is not included in taxable investment income. Enter in column 3 the product obtained by multiplying each amount in column 1 by the percentage from line 2. The amounts entered in column 3 represent the company's share of these items of investment yield.

Reductions

Line 9. Interest wholly tax-exempt.—Enter on this line the amount from line 4, column 3. This amount is the company's share of wholly tax-exempt interest which like the policyholders' share of such interest (from line 4, col. 2) is not included in taxable investment income.

Line 10. Interest partially tax-exempt.—The amount to be entered on this line is the product of the company's share of partially tax-exempt interest (from line 5, col. 3) multiplied by the ratio which (A) the normal tax rate for the taxable year prescribed by section 11 (30 percent) bears to (B) the sum of the normal tax rate and the surtax rate for the taxable year prescribed by section 11 (normal tax 30 percent plus surtax 22 percent), or, in other words, 30/52 of line 5, column 3.

Line 11. Dividends received deduction.—(a) *Dividends received from domestic corporations.*—Enter 85 percent of the company's share (line 6(a), col. 3) of the amount received as dividends (except dividends on certain preferred stock of public utilities) from domestic corporations subject to income tax. Amounts received as dividends from mutual savings banks, cooperative banks, and domestic building and loan associations and allowed as a deduction to such banks or building and loan associations shall not be treated as dividends. In the case of dividends received from a regulated investment company, see section 854 regarding limitations on amount deductible.

(b) *Dividends received on certain preferred stock of public utilities.*—Enter 62.115 percent of the company's share (line 6(b), col. 3) of the amount received as dividends on the preferred stock of a public utility which is subject to income tax and which is allowed a deduction for dividends paid under section 247.

(c) *Dividends received from certain foreign corporations.*—Enter 85 percent of the company's share (line 6(c), col. 3) of dividends received from certain foreign corporations. See section 245 for qualifications and limitations on the amount of this deduction.

In general, no dividend-received deduction will be allowed on any share of stock (A) which is sold or otherwise disposed of in any case in which the corporation has held such share for 15 days or less, or (B) to the extent the corporation is under an obligation to make corresponding payments with respect to substantially identical stock or securities. Where the stock has preference in dividends, the holding period is 90 days instead of 15 if the corporation receives dividends with respect to such stock which are attributable to a period or periods aggregating in excess of 366 days.

Line 12. Small business deduction.—Enter 10 percent of the investment yield (Schedule A) but not to exceed $25,000.

SCHEDULE E.—GAIN AND LOSS FROM OPERATIONS

General.—The share of each and every item of investment yield (including tax-exempt interest, partially tax-exempt interest, and dividends received) of any life insurance company set aside for policyholders shall not be included in gain and loss from operations.

Line 1.—Enter on this line the percentage which represents the share of any item of investment yield which is set aside for policyholders. This percentage is determined by dividing the required interest (Schedule E–1) by the investment yield (Schedule A); except that if the amount of the required interest exceeds the investment yield, then the share of any item set aside for policyholders shall be 100 percent. See General Instruction O.

Line 2.—Enter on this line the percentage which represents the life insurance company's share of any item of investment yield. This percentage is obtained by ascertaining the percentage required to equal 100 percent when added to the percentage on line 1.

Lines 4–7.—Enter on line 4, column 1, the amount of interest which is wholly exempt from taxation under the provisions of section 103. Where securities of a municipality are originally issued at a price not less than par value and are subsequently acquired by a purchaser at a discount, such discount is not in the nature of tax-exempt interest within the meaning of section 103. Also enter in column 1: line 5, interest partially tax-exempt; line 6, dividends; and line 7, other items of investment yield. Multiply the amount on each line in column 1 by the percentage from line 1 and enter the product for each line in column 2. The amounts entered in column 2 represent the policyholders' share of these items which is not included in gain and loss from operations. Enter in column 3 the product obtained by multiplying each amount in column 1 by the percentage from line 2. The amounts entered in column 3 represent the company's share of these items of investment yield.

Line 9.—Enter the gross amount of premiums and other consideration (including advance premiums, deposits, fees, assessments, and consideration in respect of assuming liabilities under contracts not issued by the company) on insurance and annuity contracts (including contracts supplementary thereto); less return premiums, and premiums and other consideration arising out of reinsurance ceded. Except in the case of amounts of premiums or other consideration returned to another life insurance company in respect of reinsurance ceded, amounts returned where the amount is not fixed in the contract but depends on the experience of the company or the discretion of the management shall not be included. However, amounts rebated or refunded due to policy cancellations or to erroneously computed premiums are to be treated as return premiums.

Line 10(a). Decrease in reserves.—Enter the excess of the sum of the items described in section 810(c) (see excerpts from the Code) as of the beginning of the taxable year over the sum of such items as of the close of the taxable year (reduced by the policyholders' share of investment yield not included in gain and loss from operations (from line 8, col. 2)).

Line 10(b). Decrease in 811(b)(2) reserves.—Enter the amount (from line 3, Part IV, Schedule E–2) by which the decrease for the taxable year in the reserves for policyholder dividends exceeds the amount of dividends paid to policyholders during such year. Enter also one-tenth of any net decrease in reserves attributable to the operation of section 810(d).

Line 11. Other amounts.—Enter total amount of other income, not included in computing investment yield and not otherwise included above, to the extent that such items are includible in gross income, except that all gains from the sale or exchange of a capital asset or gains considered as gains from the sale or exchange of a capital asset are excluded.

Line 13. Death benefits, etc.—Enter the amount of all claims and benefits accrued (including matured endowments and amounts allowed on surrender) and losses incurred (whether or not ascertained) during the year on insurance, annuity, and supplementary contracts. The term "losses incurred (whether or not ascertained)" refers to a reasonable estimate of the amount of the losses incurred but not reported, as well as losses reported but where the amount thereof cannot be ascertained by the end of the year.

Line 14. Increase in reserves.—Enter the excess of the sum of the items described in section 810(c) (see excerpts from the Code) as of the close of the taxable year (reduced by the policyholders' share of investment yield not included in gain and loss from operations (line 8, col. 2)) over the sum of such items as of the beginning of the taxable year. Enter also one-tenth of any net increase in reserves attributable to the operation of section 810(d).

Line 15. Assumption by another person of liabilities under insurance, etc., contracts.—Enter the amount of the consideration (other than consideration arising out of reinsurance ceded) in respect of the assumption by another person of liabilities under insurance and annuity contracts (including contracts supplementary thereto).

Line 16. Interest wholly tax-exempt.—Enter on this line the amount from line 4, column 3. This amount is the company's share of wholly tax-exempt interest which, like the policyholders' share of such interest (from line 4, col. 2), is not included in gain and loss from operations.

Line 17. Interest partially tax-exempt.—Enter the product of the amount in line 5, column 3, multiplied by 30/52. See the instructions for Schedule C, line 10.

Line 18. Investment expenses.—Enter the excess of the total investment expenses over the amount allowed in computing investment yield (Schedule A), and the amount (if any) by which the sum of the deductions allowable (line 14, Schedule

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A) exceeds the gross investment income (line 8, Schedule A). Taxes and other expenses should be itemized in an attached schedule.

Line 19. Small business deduction.—Enter 10 percent of the investment yield (Schedule A) but not to exceed $25,000.

Line 20. Other deductions.—Enter total amount of all other deductions, not included in computing investment yield and not included in lines 22–25 to the extent allowable as deductions in computing taxable income under Subtitle A of the Code except as modified below:

1. INTEREST.—No deduction is allowed under section 163 for interest in respect of the items described in section 810(c).

2. BAD DEBTS.—No deduction is allowed for an addition to reserves for bad debts under section 166(c), but a deduction for specific bad debts is permitted to the extent that the other provisions of that section are applicable.

3. CONTRIBUTIONS OR GIFTS.—In applying section 170, the limitation on the total deduction shall be 5 percent of the gain from operations computed without regard to dividends to policyholders; certain nonparticipating contracts; group life, accident, and health insurance; interest wholly tax-exempt; interest partially tax-exempt; dividends received deduction; any operations loss carryback; and the contributions deductions. For limitation and the application of charitable contribution carryover, see the regulations.

4. AMORTIZABLE BOND PREMIUMS.—No deduction is allowed under section 171 since a deduction for such premiums has already been taken into account in Schedule A.

5. NET OPERATING LOSS DEDUCTION.—The deduction under section 172 is not allowed since in lieu thereof an "operations loss deduction" is allowed. See line 23.

6. PARTIALLY TAX-EXEMPT INTEREST.—No deduction is allowed under section 242 in view of the deduction allowed under section 809(d)(8). See line 17.

7. DIVIDENDS RECEIVED.—No deduction is allowed under sections 243, 244, and 245 in view of the deduction allowed under section 809(d)(8). See line 22.

Also include in the amount reported on line 20 the deduction for certain mutualization distributions. This deduction represents the distributions to shareholders made in 1961 in acquisition of stock pursuant to a plan of mutualization adopted before January 1, 1958. For limitations on this deduction see section 809(g) and the regulations issued thereunder.

Submit a schedule showing the nature and amount of the items included herein, the minor items being grouped in one amount.

Line 22. Dividends received deduction.—(a) *Dividends received from domestic corporations.*—Enter 85 percent of the company's share (line 6(a), col. 3) of the amount received as dividends (except dividends on certain preferred stock of public utilities) from domestic corporations subject to income tax. Amounts received as dividends from mutual savings banks, cooperative banks, and domestic building and loans associations and allowed as a deduction to such banks or building and loan associations shall not be treated as dividends. In the case of dividends received from a regulated investment company, see section 854 regarding limitations on amount deductible.

(b) *Dividends received on certain preferred stock of public utilities.*—Enter 62.115 percent of the company's share (line 6(b), col. 3) of the amount received as dividends on the preferred stock of a public utility which is subject to income tax and which is allowed a deduction for dividends paid under section 247.

(c) *Dividends received from certain foreign corporations.*—Enter 85 percent of the company's share (line 6(c), col. 3) of dividends received from certain foreign corporations. See section 245 for qualifications and limitations on the amount of this deduction.

(d) *Section 246(b)* limitation.—In applying this 85-percent limitation to the total dividends-received deduction, the gain from operations is computed without regard to the deductions for dividends to policyholders (line 25(c)); certain nonparticipating contracts (line 25(b)); group life, accident, and health insurance (line 25(a)); the operations loss deduction (line 23); and the dividends-received deduction. However, since these items have not as yet been deducted, the 85-percent limitation is applicable to the excess, if any, of line 12 over line 21.

Exception.—For any taxable year for which there is a loss from operations, the limitation shall not apply.

See also instructions for line 11, Schedule C.

Line 23. Operations loss deduction.—This deduction allowed under section 809(d)(4) and determined under section 812 is, in substance, the same as the net operating loss deduction provided by section 172.

The "operations loss deduction" is the sum of the operations loss carryovers and carrybacks to the taxable year (sec. 812(a)). A loss from operations for taxable years beginning after December 31, 1954, may be carried back 3 years and carried over 5 years. If the company is a new company for the loss year, the carryover is for 8 years. For the definition of a new company and for the limitations on the 8-year carryover, see section 812(e) and the regulations applicable thereto. The loss from operations must first be carried to the earliest of the taxable years to which it may be carried, then to the next earliest year, etc. The portion of such loss which shall be carried to each of the other taxable years shall be the excess, if any, of the amount of such loss over the sum of the offsets for each of the prior taxable years to which such loss may be carried.

The term "offset" means, with respect to any taxable year, an amount equal to that increase in the operations loss deduction for the taxable year which reduces the life insurance company taxable income (computed without regard to sec. 802(b)(3)) for such year to zero.

The term "loss from operations" means the excess of allowable deductions (computed with the following modifications) over the amount on line 12:

(a) No operations loss deduction is allowed.

(b) The deductions allowed by section 243 (dividends received by corporations), section 244 (dividends received on certain preferred stock of public utilities), and section 245 (dividends received from certain foreign corporations) shall be computed without regard to section 246(b), as modified by section 809(d)(8)(B).

Special transitional rules for carrybacks.—A loss from operations for any taxable year beginning before January 1, 1958, shall not be carried back to any taxable year beginning before January 1, 1955. Furthermore, a loss from operations for any taxable year beginning after December 31, 1957, cannot be carried back to any year commencing prior to January 1, 1958.

The loss from operations for all taxable years beginning after December 31, 1954, and before January 1, 1958, shall be determined as if the law applicable to 1958 were in effect for those taxable years.

Examples of the carryback and carryover provisions are as follows:

Company A, organized in 1940, has a loss from operations of $1,000 in 1958 this loss may not be carried back, but may be carried forward to each of the 5 taxable years following 1958. Company B, organized in 1940, has a loss from operations of $1,200 in 1959; this loss must be carried back to the taxable year 1958 and then carried forward to each of the 5 taxable years following 1959. Company C, organized in 1940, had a loss from operations of $1,300 for the taxable year 1956 (computed as if this part as in effect for 1958 applied to such year); this loss must first be carried back to the taxable year 1955 (computed as if this part as in effect for 1958 applied to such year) and then carried forward to each of the 5 taxable years following 1956. Company D, organized in 1958 and meeting the provisions of section 812(e), had a loss from operations of $1,400 for the taxable year 1958; this loss may be carried forward to each of the 8 taxable years following 1958. Company E, organized in 1954 and meeting the provisions of section 812(e), had a loss from operations of $1,500 for the taxable year 1956; this loss must first be carried back to the taxable year 1955 and then

carried forward to each of the 8 taxable years following 1956.

Line 25. The amount of the deductions for dividends to policyholders, certain nonparticipating contracts, and group life, accident, and health insurance shall not exceed $250,000 plus the amount, if any, by which (*a*) the gain from operations for the taxable year, computed without regard to these deductions, exceeds (*b*) the taxable investment income for the taxable year. The limitation provided in the foregoing sentence shall apply first to the amount of the deduction for group life, accident, and health insurance, then to the amount of the deduction for certain nonparticipating contracts, and finally to the amount of the deduction for dividends to policyholders. See Schedule E–2, Part I.

SCHEDULE E–1.—REQUIRED INTEREST

The term "required interest" for any taxable year means the sum of the products obtained by multiplying (A) each rate of interest required, or assumed by the taxpayer, in calculating the reserves described in section 810(c), by (B) the means of the amount of such reserves computed at such rate at the beginning and end of the taxable year. See General Instruction O.

SCHEDULE E–2.—PART I—LIMITATION ON LINE 25, SCHEDULE E

Parts II, III, and IV should be completed before making entries in this schedule. Upon the proper completion of this schedule, the limitation provided in section 809(f) and explained in connection with line 25, Schedule E, automatically applies.

SCHEDULE E–2.—PART II—GROUP LIFE, ACCIDENT, AND HEALTH INSURANCE

This deduction is an amount equal to 2 percent of the premiums for the taxable year attributable to group life insurance contracts and group accident and health insurance contracts. The term "premiums" means the net amount of the premiums and other consideration taken into account in Schedule E. However, the deduction allowed for the taxable year and all preceding taxable years shall not exceed an amount equal to 50 percent of the premiums for the taxable year attributable to such contracts.

SCHEDULE E–2.—PART III—CERTAIN NONPARTICIPATING CONTRACTS

This deduction is an amount equal to 10 percent of the increase for the taxable year in the reserves for nonparticipating contracts (excluding group contracts) or (if greater) an amount equal to 3 percent of the premiums for the taxable year (excluding that portion of the premiums which is allocable to annuity features) attributable to nonparticipating contracts (other than group contracts) which are issued or renewed for periods of 5 years or more. The term "reserves for nonparticipating contracts" means such part of the life insurance reserves (excluding that portion of the reserves which is allocable to annuity features) as relates to nonparticipating contracts (other than group contracts). The term "premiums" means the net amount of the premiums and other consideration taken into account in Schedule E.

The premiums referred to include only premiums attributable to nonparticipating contracts (other than group contracts) which are issued for periods of 5 years or more or are renewed for periods of 5 years or more, but do not include that portion of the premiums which is allocable to annuity features. The determination of whether a contract meets the 5-year requirement will be made as of the date it was issued, or as of the date it was renewed, whichever is applicable. Thus, a 20-year nonparticipating endowment policy will qualify under section 809(d)(5), even though the individual insured subsequently dies at the end of the second year, since the policy was issued for a period of 5 years or more. However, a 1-year renewable term contract will not qualify, in that, as of the date it was issued (or of any renewal date) it was not issued (or renewed) for a period of 5 years or more. In like manner, a policy originally issued for a 3-year period and subsequently renewed for an additional 3-year period will not qualify. However, if this policy were renewed for a period of 5 years or more, the policy would qualify under section 809(d)(5) from the date it was renewed.

SCHEDULE E–2.—PART IV—DIVIDENDS TO POLICYHOLDERS

The term "dividends to policyholders" means dividends and similar distributions made to policyholders in their capacity as such. In general, amounts returned where the amount is not fixed in the contract but depends on the experience of the company or the discretion of the management are to be treated as dividends to policyholders. The term does not include interest paid (as defined in sec. 805(e)), or, for example, so-called excess interest payments made with respect to supplementary contracts not involving life, accident, or health contingencies merely because such interest payments exceed the amounts guaranteed under such contracts.

The deduction shall be an amount equal to the dividends paid to policyholders during the taxable year plus (or minus) any increase (or decrease) in the reserves for policyholder dividends payable during the immediately succeeding taxable year. For this purpose, reserves for policyholder dividends at the end of any taxable year shall include all amounts set aside before the 16th day of the 3d month of the year following such taxable year for payment of policyholder dividends during the year following such taxable year.

If the amount of the decrease for the taxable year in the reserves for policyholder dividends exceeds the amount of dividends paid to policyholders during such year, the amount of the excess shall be taken into account as an income item (line 10 (b), Schedule E).

SCHEDULE F.—SHAREHOLDERS SURPLUS ACCOUNT

Section 815(b)(1) provides that every stock life insurance company (both domestic and foreign) shall establish and maintain a shareholders surplus account for its first taxable year beginning after December 31, 1957. The balance remaining in this account as of January 1, 1961, shall be increased by the net additions thereto as provided in section 815(b)(2) (lines 2–9 of the schedule). There shall be subtracted from this account any amount which is treated under section 815 as a distribution to shareholders. Any distribution to shareholders shall be treated as made first out of this account, to the extent thereof.

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SCHEDULE G.—POLICYHOLDERS SURPLUS ACCOUNT

Section 815(c)(1) provides that every stock life insurance company (both domestic and foreign) shall establish and maintain a policyholders surplus account for its first taxable year beginning after December 31, 1958. The balance remaining in this account as of January 1, 1961 shall be increased by the additions thereto as provided by section 815(c)(2), line 2 of the schedule, and shall be decreased by the subtractions therefrom as provided by 815(c)(3), line 4 of the schedule.

Enter on line 4(a) the actual distributions to shareholders in excess of the amount reported on line 10, Schedule F. The amount to be entered on line 4(b) is the tax attributable to the amount (which is treated as a subtraction from this account) which after deducting the tax is the amount reflected on line 4(a). This amount can be determined by applying to the amount on line 4(a), a ratio, the numerator of which is 100 percent and the denominator of which is 100 percent minus the taxpayer's tax rate (the sum of the normal tax rate plus if applicable the surtax rate). See the regulations. The subtractions to be entered on line 4(c) shall be treated as made only after the subtractions have been made on lines 4(a) and (b).

EXPENSE ACCOUNT ALLOWANCES—SCHEDULE J, COLUMN 7

Expense account allowance means: (1) amounts, other than compensation, received as advances or reimbursements, and (2) amounts paid by or for the corporation, for expenses incurred by or on behalf of an officer including all amounts charged through any type of credit card.

However, this term does not include amounts paid for: (*a*) the purchase of goods for resale or use in your business; (*b*) incidental expenses, such as the purchase of office supplies for the corporation or local transportation in connection with an errand; and (*c*) such fringe benefits as hospitalization insurance, approved pension trust funds and unemployment insurance.

Column 7 of Schedule J is to be completed for your 25 highest paid officers. To determine the highest paid officers for this purpose all allowances including expense account allowances as described above must be added to each officer's compensation. Column 7 need not be completed for any officer for which the combined amount is less than $10,000.

The information is to be submitted by each member of an affiliated group which files a consolidated return.

For this purpose an officer is a person who is elected or appointed to office or who is designated as such in the corporation's charter or bylaws such as regular officers, directors, chairmen of the board, etc.

TAX COMPUTATION INSTRUCTIONS

1. Normal tax.—Section 802(a)(1) provides a normal tax on the life insurance company taxable income computed at the rate provided by section 11(b). Such section provides a normal tax for taxable years beginning before July 1, 1961, equal to 30 percent. In the case of a taxable year beginning after June 30, 1961, the normal tax is equal to 25 percent.

2. Surtax.—Section 802(a)(1) provides a surtax on so much of the life insurance company taxable income as exceeds $25,000, computed at the rate provided by section 11(c). Such section provides a surtax rate of 22 percent.

3. Tax in case of capital gains.—If for any taxable year the net long-term capital gain of any life insurance company exceeds the short-term capital loss, a tax is imposed equal to 25 percent of such excess.

4. Credit for taxes.—If, in accordance with section 901, a credit is claimed by a domestic corporation on account of income, war profits and excess profits taxes paid or accrued to a foreign country or a possession of the United States, Form 1118 should be submitted with the return. In case credit is sought for taxes accrued but not paid, the District Director may require a bond on Form 1117 as a condition precedent to the allowance of the credit. For carryback and carryover of a foreign tax credit, see sections 904(d) and 904(e).

If the corporation is entitled to a credit for taxes paid by a regulated investment company on undistributed capital gains, include the credit on line 10(b), page 1, and indicate by amount that such a credit is being claimed. Attach Copy B of Form 2439 to page 1 of the Form 1120L.

5. Overpayment credited to estimated tax.—If the taxpayer elects to have all or part of the overpayment shown by his return applied to his estimated tax for his succeeding taxable year, no interest shall be allowed on such portion of the overpayment credited.

EXCERPTS FROM THE INTERNAL REVENUE CODE

SEC. 801. DEFINITION OF LIFE INSURANCE COMPANY.

(a) LIFE INSURANCE COMPANY DEFINED.—For purposes of this subtitle, the term "life insurance company" means an insurance company which is engaged in the business of issuing life insurance and annuity contracts (either separately or combined with health and accident insurance), or noncancellable contracts of health and accident insurance, if—

(1) its life insurance reserves (as defined in subsection (b)), plus

(2) unearned premiums, and unpaid losses (whether or not ascertained), on noncancellable life, health, or accident policies not included in life insurance reserves,

comprise more than 50 percent of its total reserves (as defined in subsection (c)).

(b) LIFE INSURANCE RESERVES DEFINED.—

(1) IN GENERAL.—For purposes of this part, the term "life insurance reserves" means amounts—

(A) which are computed or estimated on the basis of recognized mortality or morbidity tables and assumed rates of interest, and

(B) which are set aside to mature or liquidate, either by payment or reinsurance, future unaccrued claims arising from life insurance, annuity, and noncancellable health and accident insurance contracts (including life insurance or annuity contracts combined with noncancellable health and accident insurance) involving, at the time with respect to which the reserve is computed, life, health, or accident contingencies.

(2) RESERVES MUST BE REQUIRED BY LAW.—Except—

(A) in the case of policies covering life, health, and accident insurance combined in one policy issued on the weekly premium payment plan, continuing for life and not subject to cancellation,

(B) in the case of policies issued by an organization which meets the requirements of section 501(c)(9) other than the requirement of subparagraph (B) thereof, and

(C) as provided in paragraph (3),

in addition to the requirements set forth in paragraph (1), life insurance reserves must be required by law.

(3) ASSESSMENT COMPANIES.—In the case of an assessment life insurance company or association, the term "life insurance reserves" includes—

(A) sums actually deposited by such company or association with State or Territorial officers pursuant to law as guaranty or reserve funds, and

(B) any funds maintained, under the charter or articles of incorporation or association (or bylaws approved by a State insurance commissioner) of such company or association, exclusively for the payment of claims arising under certificates of membership or policies issued on the assessment plan and not subject to any other use.

For purposes of this part, the rate of interest assumed in calculating the reserves described in subparagraphs (A) and (B) shall be 3 percent.

(4) DEFICIENCY RESERVES EXCLUDED.—The term "life insurance reserves" does not include deficiency reserves. For purposes of this subsection and subsection (c), the deficiency reserve for any contract is that portion of the reserve for such contract equal to the amount (if any) by which—

(A) the present value of the future net premiums required for such contract, exceeds

(B) the present value of the future actual premiums and consideration charged for such contract.

(5) AMOUNT OF RESERVES.—For purposes of this subsection, subsection (a), and subsection (c), the amount of any reserve (or portion thereof) for any taxable year shall be the mean of such reserve (or portion thereof) at the beginning and end of the taxable year.

(c) TOTAL RESERVES DEFINED.—For purposes of subsection (a), the term "total reserves" means—

(1) life insurance reserves,

(2) unearned premiums, and unpaid losses (whether or not ascertained), not included in life insurance reserves, and

(3) all other insurance reserves required by law.

The term "total reserves" does not include deficiency reserves (within the meaning of subsection (b)(4)).

(d) ADJUSTMENTS IN RESERVES FOR POLICY LOANS.—For purposes only of determining under subsection (a) whether or not an insurance company is a life insurance company, the life insurance reserves, and the total reserves, shall each be reduced by an amount equal to the mean of the aggregates, at the beginning and end of the taxable year, of the policy loans outstanding with respect to contracts for which life insurance reserves are maintained.

(e) GUARANTEED RENEWABLE CONTRACTS.—For purposes of this part, guaranteed renewable life, health, and accident insurance shall be treated in the same manner as noncancellable life, health, and accident insurance.

(f) BURIAL AND FUNERAL BENEFIT INSURANCE COMPANIES.—A burial or funeral benefit insurance company engaged directly in the manufacture of funeral supplies or the performance of funeral services shall not be taxable under this part but shall be taxable under section 821 or section 831.

(g) VARIABLE ANNUITIES.—

(1) IN GENERAL.—For purposes of this part, an annuity contract includes a contract which provides for the payment of a variable annuity computed on the basis of recognized mortality tables and the investment experience of the company issuing the contract.

(2) ADJUSTED RESERVES RATE; *assumed rate.*—For purposes of this part—

(A) the adjusted reserves rate for any taxable year with respect to annuity contracts described in paragraph (1), and

(B) the rate of interest assumed by the taxpayer for any taxable year in calculating the reserve on any such contract shall be a rate equal to the current earnings rate determined under paragraph (3).

(3) CURRENT EARNINGS RATE.—For purposes of this part, the current earnings rate for any taxable year with respect to annuity contracts described in paragraph (1) is the current earnings rate determined under section 805(b)(2) with respect to such contracts, reduced by the percentage obtained by dividing—

(A) the amount of the actuarial margin charge on all annuity contracts described in paragraph (1) issued by the taxpayer, by

(B) the mean of the reserves for such contracts.

(4) INCREASES AND DECREASES IN RESERVES.—For purposes of subsections (a) and (b) of section 810, the sum of the items described in section 810(c) taken into account as of the close of the taxable year shall, under regulations prescribed by the Secretary or his delegate, be adjusted—

(A) by subtracting therefrom an amount equal to the sum of the amounts added from time to time (for the taxable year) to the reserves for annuity contracts described in paragraph (1) by reason of appreciation in value of assets (whether or not the assets have been disposed of), and

(B) by adding thereto an amount equal to the sum of the amounts subtracted from time to time (for the taxable year) from such reserves by reason of depreciation in value of assets (whether or not the assets have been disposed of).

(5) COMPANIES ISSUING VARIABLE ANNUITIES AND OTHER CONTRACTS.—In the case of a life insurance company which issues both annuity contracts described in paragraph (1) and other contracts, under regulations prescribed by the Secretary or his delegate—

(A) the policy and other contract liability requirements shall be considered to be the sum of—

(i) the policy and other contract liability requirements computed by reference to the items which relate to annuity contracts described in paragraph (1), and

(ii) the policy and other contract liability requirements computed by excluding the items taken into account under clause (i); and

(B) such additional separate computations, with respect to such annuity contracts and such other contracts, shall be made as may be necessary to carry out the purposes of this subsection and this part.

(6) TERMINATION.—Paragraphs (1), (2), (3), (4), and (5) shall not apply with respect to any taxable year beginning after December 31, 1962.

SEC. 802. TAX IMPOSED.

(a) TAX IMPOSED.—

(1) IN GENERAL.—A tax is hereby imposed for each taxable year beginning after December 31, 1957, on the life insurance company taxable income of every life insurance company. Such tax shall consist of—

(A) a normal tax on such income computed at the rate provided by section 11(b), and

(B) a surtax, on so much of such income as exceeds $25,000, computed at the rate provided by section 11(c).

(2) TAX IN CASE OF CAPITAL GAINS.—If for any taxable year beginning after December 31, 1958, the net long-term capital gain of any life insurance company exceeds the net short-term capital loss, there is hereby imposed a tax equal to 25 percent of such excess.

(3) SPECIAL RULE FOR 1959 AND 1960.—If any amount is subtracted from the policyholders surplus account under section 815(c)(3) for a taxable year beginning in 1959 or 1960 on account of a distribution in 1959 or 1960 (not including any distribution treated under section 815(d)(2)(B) as made in 1959 or 1960), the tax imposed for such taxable year on the life insurance company taxable income shall be the amount determined under paragraph (1) reduced by the following percentage of the amount by which the tax imposed by paragraph (1) is (without regard to this paragraph) increased, on account of the amount so subtracted, by reason of section 802(b)(3)—

(A) in the case of a taxable year beginning in 1959, 66⅔ percent; and

(B) in the case of a taxable year beginning in 1960, 33⅓ percent.

The preceding sentence shall not apply with respect to any payment treated as a distribution under section 815(d)(3).

(b) LIFE INSURANCE COMPANY TAXABLE INCOME DEFINED.—For purposes of this part, the term "life insurance company taxable income" means the sum of—

(1) the taxable investment income (as defined in section 804) or, if smaller, the gain from operations (as defined in section 809),

(2) if the gain from operations exceeds the taxable investment income, an amount equal to 50 percent of such excess, plus

(3) the amount subtracted from the policyholders surplus account for the taxable year, as determined under section 815.

SEC. 810. RULES FOR CERTAIN RESERVES.

(a) ADJUSTMENT FOR DECREASE.—If the sum of the items described in subsection (c) as of the beginning of the taxable year exceeds the sum of such items as of the close of the tax-

able year (reduced by the amount of investment yield not included in the gain or loss from operations for the taxable year by reason of section 809(a)(1)), the excess shall be taken into account as a net decrease referred to in section 809(c)(2).

(b) ADJUSTMENT FOR INCREASE.—If the sum of the items described in subsection (c) as of the close of the taxable year (reduced by the amount of investment yield not included in gain or loss from operations for the taxable year by reason of section 809(a)(1)) exceeds the sum of such items as of the beginning of the taxable year; the excess shall be taken into account as a net increase referred to in section 809(d)(2).

(c) ITEMS TAKEN INTO ACCOUNT.—The items referred to in subsections (a) and (b) are as follows:

(1) The life insurance reserves (as defined in section 801(b)).

(2) The unearned premiums and unpaid losses included in total reserves under section 801(c)(2).

(3) The amounts (discounted at the rates of interest assumed by the company) necessary to satisfy the obligations under insurance or annuity contracts (including contracts supplementary thereto), but only if such obligations do not involve (at the time with respect to which the computation is made under this paragraph) life, health, or accident contingencies.

(4) Dividend accumulations, and other amounts, held at interest in connection with insurance or annuity contracts (including contracts supplementary thereto).

(5) Premiums received in advance, and liabilities for premium deposit funds.

In applying this subsection, the same item shall be counted only once.

(d) ADJUSTMENT FOR CHANGE IN COMPUTING RESERVES.—

(1) IN GENERAL.—If the basis for determining any item referred to in subsection (c) as of the close of any taxable year differs from the basis for such determination as of the close of the preceding taxable year, then so much of the difference between—

(A) the amount of the item at the close of the taxable year, computed on the new basis, and

(B) the amount of the item at the close of the taxable year, computed on the old basis,

as is attributable to contracts issued before the taxable year shall be taken into account for purposes of this subpart as follows:

(i) if the amount determined under subparagraph (A) exceeds the amount determined under subparagraph (B), 1/10 of such excess shall be taken into account, for each of the succeeding 10 taxable years, as a net increase to which section 809(d)(2) applies; or

(ii) if the amount determined under subparagraph (B) exceeds the amount determined under subparagraph (A), 1/10 of such excess shall be taken into account for each of the 10 succeeding taxable years, as a net decrease to which section 809(c)(2) applies.

(2) TERMINATION AS LIFE INSURANCE COMPANY.—Except as provided in section 381(c)(22) (relating to carryovers in certain corporate readjustments), if for any taxable year the taxpayer is not a life insurance company, the balance of any adjustments under this paragraph shall be taken into account for the preceding taxable year.

(3) EFFECT OF PRELIMINARY TERM ELECTION.—An election under section 818(c) shall not be treated as a change in the basis for determining an item referred to in subsection (c) to which this subsection applies. If an election under section 818(c) applies for the taxable year, the amounts of the items referred to in subparagraphs (A) and (B) of paragraph (1) shall be determined without regard to such election. If such an election would apply in respect of such item for the taxable year but for the new basis, the amount of the item referred to in subparagraph (B) shall be determined on the basis which would have been applicable under section 818(c) if the election applied in respect of the item for the taxable year.

(e) CERTAIN DECREASES IN RESERVES OF VOLUNTARY EMPLOYEES' BENEFICIARY ASSOCIATIONS.—

(1) DECREASES DUE TO VOLUNTARY LAPSES OF POLICIES ISSUED BEFORE JANUARY 1, 1958.—For purposes of subsections (a) and (b), in the case of a life insurance company which meets the requirements of section 501(c)(9) other than the requirement of subparagraph (B) thereof, there shall be taken into account only 11½ percent of any decrease in the life insurance reserve on any policy issued before January 1, 1958, which is attributable solely to the voluntary lapse of such policy on or after January 1, 1958. In applying the preceding sentence, the decrease in the reserve for any policy shall be determined by reference to the amount of such reserve as of the beginning of the taxable year, reduced by any amount allowable as a deduction under section 809(d)(1) in respect of such policy by reason of such lapse. This paragraph shall apply for any taxable year only if the taxpayer has made an election under paragraph (3) which is effective for such taxable year.

(2) DISALLOWANCE OF CARRYOVERS FROM PRE-1958 LOSSES FROM OPERATIONS.—In the case of a life insurance company to which paragraph (1) applies for the taxable year, section 812(b)(1) shall not apply with respect to any loss from operations for any taxable year beginning before January 1, 1958.

(3) ELECTION.—Paragraph (1) shall apply to any taxpayer for any taxable year only if the taxpayer elects, not later than the time prescribed by law (including extensions thereof) for filing the return for such taxable year, to have such paragraph apply. Such election shall be made in such manner as the Secretary or his delegate shall prescribe by regulations. Such election shall be effective for the taxable year for which made and for all succeeding taxable years, and shall not be revoked except with the consent of the Secretary or his delegate.

SEC. 811. DIVIDENDS TO POLICYHOLDERS.

(a) DIVIDENDS TO POLICYHOLDERS DEFINED.—For purposes of this part, the term "dividends to policyholders" means dividends and similar distributions to policyholders in their capacity as such. Such term does not include interest paid (as defined in section 805(e)).

(b) AMOUNT OF DEDUCTION.—

(1) IN GENERAL.—Except as limited by section 809(f), the deduction for dividends to policyholders for any taxable year shall be an amount equal to the dividends to policyholders paid during the taxable year—

(A) increased by the excess of (i) the amounts held at the end of the taxable year as reserves for dividends to policyholders (as defined in subsection (a)) payable during the year following the taxable year, over (ii) such amounts held at the end of the preceding taxable year, or

(B) decreased by the excess of (i) such amounts held at the end of the preceding taxable year, over (ii) such amounts held at the end of the taxable year.

For purposes of subparagraphs (A) and (B), there shall be included as amounts held at the end of any taxable year amounts set aside, before the 16th day of the third month of the year following such taxable year (or, in the case of a mutual savings bank subject to the tax imposed by section 594, before the 16th day of the fourth month of the year following such taxable year), for payment during the year following such taxable year.

(2) CERTAIN AMOUNTS TO BE TREATED AS NET DECREASES.—If the amount determined under paragraph (1)(B) exceeds the dividends to policyholders paid during the taxable year, the amount of such excess shall be a net decrease referred to in section 809(c)(2).

SEC. 815. DISTRIBUTIONS TO SHAREHOLDERS.

(a) GENERAL RULE.—For purposes of this section and section 802(b)(3), any distribution to shareholders after December 31, 1958, shall be treated as made—

(1) first out of the shareholders surplus account, to the extent thereof,

(2) then out of the policyholders surplus account, to the extent thereof, and

(3) finally out of other accounts.

For purposes of this section, the term "distribution" includes any distribution in redemption of stock or in partial or complete liquidation of the corporation, but does not include any distribution made by the corporation in its stock or in rights to acquire its stock, and does not (except for purposes of paragraph (3) and subsection (e)(2)(B)) include any distribution in redemption of stock issued before 1958 which at all times on and after the date of issuance and on and before the date of redemption is limited as to dividends and is callable, at the option of the issuer, at a price not in excess of 105 percent of the sum of the issue price and the amount of any contribution to surplus made by the original purchaser at the time of his purchase.

(b) SHAREHOLDERS SURPLUS ACCOUNT.—

(1) IN GENERAL.—Each stock life insurance company shall, for purposes of this part, establish and maintain a shareholders surplus account. The amount in such account on January 1, 1958, shall be zero.

(2) ADDITIONS TO ACCOUNT.—The amount added to the shareholders surplus account for any taxable year beginning after December 31, 1957, shall be the amount by which—

(A) the sum of—

(i) the life insurance company taxable income (computed without regard to section 802(b)(3)),

(ii) in the case of a taxable year beginning after December 31, 1958, the amount (if any) by which the net long-term capital gain exceeds the net short-term capital loss,

(iii) the deduction for partially tax-exempt interest provided by section 242 (as modified by section 804(a)(3)), the deductions for dividends received provided by sections 243, 244, and 245 (as modified by section 809(d)(8)(B)), and the amount of interest excluded from gross income under section 103, and

(iv) the small business deduction provided by section 809(d)(10), exceeds

(B) the taxes imposed for the taxable year by section 802(a), determined without regard to section 802(b)(3).

(3) SUBTRACTIONS FROM ACCOUNT.—

(A) IN GENERAL.—There shall be subtracted from the shareholders surplus account for any taxable year the amount which is treated under this section as distributed out of such account.

(B) DISTRIBUTIONS IN 1958.—There shall be subtracted from the shareholders surplus account (to the extent thereof) for any taxable year beginning in 1958 the amount of distributions to shareholders made during 1958.

(c) POLICYHOLDERS SURPLUS ACCOUNT.—

(1) IN GENERAL.—Each stock life insurance company shall, for purposes of this part, establish and maintain a policyholders surplus account. The amount in such account on January 1, 1959, shall be zero.

(2) ADDITIONS TO ACCOUNT.—The amount added to the policyholders surplus account for any taxable year beginning after December 31, 1958, shall be the sum of—

(A) an amount equal to 50 percent of the amount by which the gain from operations exceeds the taxable investment income,

(B) the deduction for certain nonparticipating contracts provided by section 809(d)(5) (as limited by section 809(f)), and

(C) the deduction for group life and group accident and health insurance contracts provided by section 809(d)(6) (as limited by section 809(f)).

(3) SUBTRACTIONS FROM ACCOUNT.—There shall be subtracted from the policyholders surplus account for any taxable year an amount equal to the sum of—

(A) the amount which (without regard to subparagraph (B) is treated under this section as distributed out of the policyholders surplus account, and

(B) the amount (determined without regard to section 802(a)(3)) by which the tax imposed for the taxable year by section 802(a)(1) is increased by reason of section 802(b)(3).

(d) SPECIAL RULES.—

(1) ELECTION TO TRANSFER AMOUNTS FROM POLICYHOLDERS SURPLUS ACCOUNT TO SHAREHOLDERS SURPLUS ACCOUNT.—

(A) IN GENERAL.—A taxpayer may elect for any taxable year for which it is a life insurance company to subtract from its policyholders surplus account any amount in such account as of the close of such taxable year. The amount so subtracted, less the amount of the tax imposed with respect to such amount by reason of section 802(b)(3), shall be added to the shareholders surplus account as of the beginning of the succeeding taxable year.

(B) MANNER AND EFFECT OF ELECTION.—The election provided by subparagraph (A) shall be made (in such manner and in such form as the Secretary or his delegate may by regulations prescribe) after the close of the taxable year and not later than the time prescribed by law for filing the return (including extensions thereof) for the taxable year. Such an election, once made, may not be revoked.

(2) TERMINATION AS LIFE INSURANCE COMPANY.—

(A) EFFECT OF TERMINATION.—Except as provided in section 381(c)(22) (relating to carryovers in certain corporate readjustments), if—

(i) for any taxable year the taxpayer is not an insurance company, or

(ii) for any two successive taxable years the taxpayer is not a life insurance company,

then the amount taken into account under section 802(b)(3) for the last preceding taxable year for which it was a life insurance company shall be increased (after the application of subparagraph (B)) by the amount remaining in its policyholders surplus account at the close of such last preceding taxable year.

(B) EFFECT OF CERTAIN DISTRIBUTIONS.—If for any taxable year the taxpayer is an insurance company but not a life insurance company, then any distribution to shareholders during such taxable year shall be treated as made on the last day of the last preceding taxable year for which the taxpayer was a life insurance company.

(3) TREATMENT OF CERTAIN INDEBTEDNESS.—If—

(A) the taxpayer makes any payment in discharge of its indebtedness, and

(B) such indebtedness is attributable to a distribution by the taxpayer to its shareholders after February 9, 1959,

then the amount of such payment shall, for purposes of this section and section 802(b)(3), be treated as a distribution in cash to shareholders, but only to the extent that the distribution referred to in subparagraph (B) was treated as made out of accounts other than the shareholders and policyholders surplus accounts.

(4) LIMITATION ON AMOUNT IN POLICYHOLDERS SURPLUS ACCOUNT.—There shall be treated as a subtraction from the policyholders surplus account for a taxable year for which the taxpayer is a life insurance company the amount by which the policyholders surplus account (computed at the end of the taxable year without regard to this paragraph) exceeds whichever of the following is the greatest—

(A) 15 percent of life insurance reserves at the end of the taxable year,

(B) 25 percent of the amount by which the life insurance reserves at the end of the taxable year exceed the life insurance reserves at the end of 1958, or

(C) 50 percent of the net amount of the premiums and other consideration taken into account for the taxable year under section 809(c)(1).

The amount so treated as subtracted, less the amount of the tax imposed with respect to such amount by reason of section 802(b)(3), shall be added to the shareholders surplus account as of the beginning of the succeeding taxable year.

(e) SPECIAL RULE FOR CERTAIN MUTUALIZATIONS.—

(1) IN GENERAL.—For purposes of this section and section 802(b)(3), any distribution to shareholders after December 31, 1958, in acquisition of stock pursuant to a plan of mutualization shall be treated—

(A) first, as made out of paid-in capital and paid-in surplus, to the extent thereof,

(B) thereafter, as made in two allocable parts—

(i) one part of which is made out of the other accounts referred to in subsection (a)(3), and

(ii) the remainder of which is a distribution to which subsection (a) applies.

(2) SPECIAL RULES.—

(A) ALLOCATION RATIO.—The part referred to in paragraph (1)(B)(i) is the amount which bears the same ratio to the amount to which paragraph (1)(B) applies as—

(i) the excess (determined as of December 31, 1958, and adjusted to the beginning of the year of the distribution as provided in subparagraph (B)) of the assets over the total liabilities, bears to

(ii) the sum (determined as of the beginning of the year of the distribution) of the excess described in clause (i), the amount in the shareholders surplus account, plus the amount in the policyholders surplus account.

(B) ADJUSTMENT FOR CERTAIN DISTRIBUTIONS.—The excess described in subparagraph (A)(i) shall be reduced by the aggregate of the prior distributions which have been treated under subsection (a)(3) as made out of accounts other than the shareholders surplus account and the policyholders surplus account.

SEC. 819. FOREIGN LIFE INSURANCE COMPANIES.

(a) CARRYING ON UNITED STATES INSURANCE BUSINESS.—A foreign life insurance company carrying on a life insurance business within the United States, if with respect to its United States business it would qualify as a life insurance company under section 801, shall be taxable on the United States business of such company in the same manner as a domestic life insurance company.

(b) ADJUSTMENT WHERE SURPLUS HELD IN UNITED STATES IS LESS THAN SPECIFIED MINIMUM.—

(1) IN GENERAL.—In the case of any company described in subsection (a), if the minimum figure determined under paragraph (2) exceeds the surplus held in the United States, then—

(A) the amount of the policy and other contract liability requirements (determined under section 805 without regard to this subsection), and

(B) the amount of the required interest (determined under section 809(a)(2) without regard to this subsection), shall each be reduced by an amount determined by multiplying such excess by the current earnings rate (as defined in section 805(b)(2)).

(2) DEFINITIONS.—For purposes of paragraph (1)—

(A) The minimum figure is the amount determined by multiplying the taxpayer's total insurance liabilities on United States business by—

(i) in the case of a taxable year beginning before January 1, 1959, 9 percent, and

(ii) in the case of a taxable year beginning after December 31, 1958, a percentage for such year to be determined and proclaimed by the Secretary or his delegate.

The percentage determined and proclaimed by the Secretary or his delegate under clause (ii) shall be based on such data with respect to domestic life insurance companies for the preceding taxable year as the Secretary or his delegate considers representative. Such percentage shall be computed on the basis of a ratio the numerator of which is the excess of the assets over the total insurance liabilities, and the denominator of which is the total insurance liabilities.

(B) The surplus held in the United States is the excess of the assets held in the United States over the total insurance liabilities on United States business.

For purposes of this paragraph and subsection (c), the term "total insurance liabilities" means the sum of the total reserves (as defined in section 801(c)) plus (to the extent not included in total reserves) the items referred to in paragraphs (3), (4), and (5) of section 810(c).

(c) DISTRIBUTIONS TO SHAREHOLDERS.—

(1) IN GENERAL.—In applying sections 802(b)(3) and 815 for purposes of subsection (a), the amount of the distributions to shareholders shall be determined by multiplying the total amount of the distributions to shareholders (within the meaning of section 815) of the foreign life insurance company by whichever of the following percentages is selected by the taxpayer for the taxable year:

(A) the percentage which the minimum figure for the taxable year (determined under subsection (b)(2)(A)) is of the excess of the assets of the company over the total insurance liabilities; or

(B) the percentage which the total insurance liabilities on United States business for the taxable year is of the company's total insurance liabilities.

(2) DISTRIBUTIONS PURSUANT TO CERTAIN MUTUALIZATIONS.—In applying section 815(e) for purposes of subsection (a)—

(A) the paid-in capital and paid-in surplus referred to in section 815(e)(1)(A) of a foreign life insurance company is the portion of such capital and surplus determined by multiplying such capital and surplus by the percentage selected for the taxable year under paragraph (1); and

(B) the excess referred to in section 815(e)(2)(A)(i) (without the adjustment provided by section 815(e)(2)(B)) is whichever of the following is the greater:

(i) the minimum figure for 1958 determined under subsection (b)(2)(A), or

(ii) the surplus described in subsection (b)(2)(B) (determined as of December 31, 1958).

(d) NO UNITED STATES INSURANCE BUSINESS.—Foreign life insurance companies not carrying on an insurance business within the United States shall not be taxable under this part but shall be taxable as other foreign corporations.

SCHEDULE D (Form 1120L)
U.S. Treasury Department
Internal Revenue Service

U.S. LIFE INSURANCE COMPANY SCHEDULE OF GAINS AND LOSSES FROM SALES OR EXCHANGES OF PROPERTY

FOR CALENDAR YEAR **1961**

Name and address

PART I.—SALE OR EXCHANGE OF PROPERTY UNDER SECTION 1231 (See Instruction C)

a. Description of Property	b. Date Acquired Mo. Day Yr.	c. Date Sold Mo. Day Yr.	d. Gross Sales Price (Contract price)	e. Depreciation Allowed (or allowable) Since Acquisition or March 1, 1913 (Attach schedule)	f. Cost or Other Basis and Cost of Improvements Subsequent to Acquisition or March 1, 1913	g. Expense of Sale	h. Gain or Loss (Column d plus column e less the sum of columns f and g)	i. F.M.V. as of December 31, 1958	j. Adjusted basis as of December 31, 1958	k. Excess of column i over column j, if any	l. Gain (Excess of column h over k, but not less than zero)
1.											
2. Total											

PART II.—CAPITAL ASSETS

Short-Term Capital Gains/Losses

3.											

4. Net short-term capital gain (Total of column h). Enter here and on line 12, below
5. Net short-term capital loss (Total of column h). Enter here and on line 16, below

Long-Term Capital Gains.—Assets Held on December 31, 1958, Where the F.M.V. Exceeded the Adjusted Basis on That Date

6.											

7. Total

Other Long-Term Capital Gains/Losses

8.											

9. Total (column h)
10. Net long-term capital gain (Total of lines 7 and 9). Enter here and on line 15, below
11. Net long-term capital loss (Total of lines 7 and 9). Enter here and on line 13, below

Short-Term Capital Gain

12. Net short-term capital gain (line 4, above)
13. Net long-term capital loss (line 11, above)
14. Excess of line 12 over line 13 (Enter here and on line 6, Schedule A, Form 1120L)

TAX COMPUTATION

15. Net long-term capital gain (line 10, above)
16. Less: Net short-term capital loss (line 5, above)
17. Excess of line 15 over line 16
18. 25 percent of line 17 (Enter here and on line 6, page 1, Form 1120L)

PART III.—PROPERTY OTHER THAN CAPITAL ASSETS

a. Description of Property	b. Date Acquired Mo. Day Yr.	c. Date Sold Mo. Day Yr.	d. Gross Sales Price (Contract price)	e. Depreciation Allowed (or allowable or sustained) Since Acquisition or March 1, 1913 (Attach schedule)	f. Cost or Other Basis and Cost of Improvements Subsequent to Acquisition or March 1, 1913	g. Expense of Sale	h. Gain or Loss (Column d plus column e less the sum of columns f and g)	i. F.M.V. as of December 31, 1958	j. Adjusted basis as of December 31, 1958	k. Excess of column i over column j, if any	l. Gain (Excess of column h over k, but not less than zero)
Assets Held on December 31, 1958, Where the F.M.V. Exceeded the Adjusted Basis on That Date											
1.											
2. Total gain											
OTHER ASSETS											
3.											
4. Total gain/loss (column h)											
5. Total net gain/loss (Total of lines 2 and 4). Enter here and include in total of line 11, Schedule E											

State with respect to each item of property reported in Schedule D:

(1) How property was acquired _____

(2) Whether at time of sale or exchange—(Check appropriate block(s))

☐ (a) purchaser owned directly or indirectly more than 50 percent in value of your outstanding stock.

☐ (b) where purchaser was a corporation, more than 50 percent in value of its capital stock and 50 percent in value of your capital stock was owned directly or indirectly by or for the same individual or his family, and

☐ (c) where purchaser was a corporation, more than 50 percent in value of its capital stock was owned directly or indirectly by you.

Name and address of purchaser

Detach before filing

INSTRUCTIONS
(References are to the Internal Revenue Code)

A. General.—Report sales or exchanges of capital assets and sales or exchanges of property other than capital assets in Schedule D. Every sale or exchange of property, even though no gain or loss may be indicated, must be reported in detail.

B. Definition of capital assets.—The term "capital assets" means property held by the taxpayer (whether or not connected with its trade or business), but does not include (1) stock in trade of the taxpayer or other property of a kind which would properly be included in the inventory of the taxpayer if on hand at the close of the taxable year, or property held by the taxpayer primarily for sale to customers in the ordinary course of its trade or business; or (2) property used in the trade or business, of a character which is subject to the allowance for depreciation provided in section 167, or real property used in the trade or business of the taxpayer (see below); or (3) certain copyrights, literary, musical, or artistic compositions, or similar properties; or (4) accounts or notes receivable acquired in the ordinary course of trade or business for services rendered or from the sale of property described in (1) above; or (5) an obligation of the United States or any of its possessions, or of a State or any political subdivision thereof, or of the District of Columbia, issued on or after March 1, 1941, on a discount basis and payable without interest at a fixed maturity date not exceeding 1 year from the date of issue. (Sec. 1221.)

The above definition is modified in the case of life insurance companies in that the exclusion of item 2 (property used in a trade or business, etc.) relates only to property used in carrying on an insurance business. (Sec. 817(a)(2).)

The term "property used in carrying on an insurance business" means those assets used in the operation of the insurance trade or business. These assets include such items as the home office building, branch offices, office equipment, and furniture and fixtures. These assets do not include the investment assets from which interest, rents, dividends, and royalties are derived. Thus, the gains or losses from the sale or exchange of depreciable assets attributable to any trade or business (other than an insurance business) carried on by the life insurance company, such as renting various pieces of real estate, or operating a radio station, a housing development, or a farm, will be treated as gains or losses from the sales or exchanges of capital assets.

C. Gains and losses from involuntary conversion and from the sale or exchange of certain property used in the trade or business.—Section 1231 of the Code provides in part that where the gains from the sale or exchange of property used in the trade or business and held for more than 6 months exceed the losses, each gain and loss is treated as though it was from the sale or exchange of a long-term capital asset. Where the losses exceed the gains, then each gain or loss is considered as not being from the sale or exchange of a capital asset, with the result that ordinary gain or loss is realized.

Section 817(a) provides that in applying section 1231(a), the term "property used in the trade or business" shall be treated as including only (1) property used in carrying on an insurance business, of a character which is subject to the allowance for depreciation provided in section 167, held for more than 6 months, and real property used in carrying on an insurance business, held for more than 6 months, which is not described in section 1231(b)(1)(A) (relating to property includible in inventory), section 1231(b)(1)(B) (relating to property held for sale to customers), or section 1231(b)(1)(C) (relating to a copyright, a literary, musical, or artistic composition, etc.); and (2) to timber and coal to which section 631 applies. See instruction B.

The total shown on line 2 determines whether the items reflected therein represent a long-term capital gain or an ordinary loss. In either case, after the initial determination the items must be segregated into (1) assets held on December 31, 1958, where the F.M.V. exceeded the adjusted basis on that date, and (2) other, and the totals entered into the appropriate schedules of Part II or Part III.

D. Basis.—The "basis" for certain property is not subject to the same rule for reporting gains as for losses.

1(a). Gain on property held on December 31, 1958—Section 817(b)(1)—in effect, limits the amount of gain that is to be recognized on the sale or other disposition of certain property held by the company on December 31, 1958. This is accomplished by treating the gain on the sale or other disposition of such property as an amount (but not less than zero) equal to the amount by which the gain (determined without regard to 817(b)(1)) exceeds the difference between the fair market value on December 31, 1958, and the adjusted basis (as provided in sec. 1016(a) of the Code) for determining gain as of such date. This limitation on the amount of gain recognized applies only if (1) the property was held by a life insurance company on December 31, 1958, (2) the fair market value of the property on December 31, 1958, is greater than the adjusted basis for determining gain as of that date, and (3) the taxpayer has been a life insurance company at all times on and after December 31, 1958, until the date of sale or other disposition of the property.

Example: Life insurance company I owned property X on December 31, 1958, at which time its adjusted basis was $1,000 and its fair market value was $1,800. On January 31, 1961, in a transaction to which section 1031 (Exchanges of property held for productive use or investment) applies, I receives property Y having a fair market value of $1,700 plus $300 in cash in exchange for property X. Assuming no adjustment to the basis for the period since December 31, 1958, the gain on the transaction without regard to section 817(b) is $1,000 (the amount received $2,000 [F.M.V. of property Y of $1,700 plus cash of $300] less the adjusted basis of $1,000). Under section 817(b) the gain is treated as $200 (the amount by which the gain [determined without regard to 817(b)] of $1,000 exceeds $800 [the difference between the F.M.V. of $1,800 on December 31, 1958, and the adjusted basis for determining gain as of such date of $1,000]). All of this $200 is recognized gain since under section 1031, $300 of the $1,000 gain would be recognized.

(b). Certain substituted property acquired after December 31, 1958—Section 817(b)(2)—provides certain rules for property acquired after December 31, 1958, and having a substituted basis within the meaning of section 1016(b). Subparagraph (A) of section 817(b)(2) provides, for purposes of section 817(b)(1), that such property shall be deemed as having been held continuously by the taxpayer since the beginning of the holding period of the property, determined in accord with section 1223. Subparagraph (B) provides, for purposes of section 817(b)(1), that the fair market value and the adjusted basis shall be that of that property for which the holding period taken into account includes December 31, 1958. Subparagraph (C) provides that section 817(b)(1) shall apply only if the property or properties the holding period of which are taken into account were held only by life insurance companies after December 31, 1958, during the holding periods so taken into account. Subparagraph D provides that the difference between the fair market value and the adjusted basis referred to in 817(b)(1) shall be reduced (but not below zero) by the excess of (i) the gain that would have been recognized but for section 817(b) on all prior sales or dispositions after December 31, 1958, of properties referred to in section 817(b)(2)(C), over (ii) the gain that was recognized on such sales or other dispositions. Subparagraph (E) provides that the basis of such property shall be determined as if the gain which would have been recognized but for section 817(b), were recognized gain.

Example: The basis of property Y to I (see example in (a)) is determined as if the $300 cash received had been recognized gain. Thus the basis of property Y under section 1031 is $1,000 (the basis of property X) minus $300 (the amount of money received) plus $300 (the gain of $200 recognized on the exchange plus $100 which would have been recognized but for section 817(b)).

If I later sells Y for $2,200 cash and its adjusted basis is $1,000, the gain is $1,200, which under section 817(b) is treated as a gain of $500. Under section 817(b)(2)(D), the difference of $800 between the F.M.V. of $1,800 and the adjusted basis of $1,000 is reduced by $100, the excess of $300, the amount which would have been recognized under section 1031 but for section 817(b), over $200, the gain recognized under section 817(b).

Section 817(b)(3) provides that the term "property" (for purposes of (a) and (b), above) does not include insurance and annuity contracts (and contracts supplementary thereto) and property described in paragraph (1) of section 1221 (relating to stock in trade or inventory-type property).

(c). Property held on December 31, 1958, and certain substituted property acquired after December 31, 1958.—In determining loss for such property (described in (a) and (b), above) the basis is cost, adjusted as provided by section 1016.

(d). Other property acquired after December 31, 1958.—Where property, other than property described in (b) above, was purchased after December 31, 1958, the basis is cost, adjusted as provided in section 1016. Where property was acquired by bequest, gift, involuntary conversion, or wash sale or stock; see sections 1014, 1015, 1033, and 1091, respectively.

E. Losses.—Losses from sales or exchanges of capital assets shall be allowed only to the extent of gains from such sales or exchanges. However the amount of a net capital loss sustained in 1959 and subsequent years may be carried over to each of the 5 succeeding taxable years and treated in each such succeeding taxable year as a short-term capital loss to the extent not allowed as a deduction against any net capital gains of any taxable year intervening between the taxable year in which the net capital loss was sustained and the taxable year to which carried.

A net capital loss for any taxable year beginning before January 1, 1959, shall not be taken into account. (Sec. 817(c).)

1(a). Losses on securities becoming worthless.—If any securities (as defined below) become worthless within the taxable year and are capital assets, the loss resulting therefrom shall be considered as a loss from the sale or exchange, on the last day of such taxable year, of capital assets. Section 165(g)(1).

(b). Definition of security.—For the purpose of determining capital losses under section 165, the term "security" means a share of stock in a corporation; a right to subscribe for, or to receive, a share of stock in a corporation; or a bond, debenture, note or certificate, or other evidence of indebtedness, issued by a corporation or by a government or political subdivision thereof, with interest coupons or in registered form. However, securities issued by certain affiliated corporations shall not be deemed capital assets. Section 165(g)(3).

2. Losses not allowable.—No loss shall be recognized in any sale or other disposition of shares of stock or securities where there has been acquired substantially identical stock or securities, or there has been entered into a contract or option to acquire substantially identical stock or securities, within 30 days before or after the date of such sale or disposition, except in cases of dealers in stocks and securities which have sustained the loss in a transaction made in the ordinary course of business. Section 1091.

Except in the case of distributions in liquidation, no deduction shall be allowed in respect of losses from sales or exchanges of property, directly or indirectly, between an individual and a corporation in which such individual owns, directly or indirectly, more than 50 percent in value of the outstanding stock; or (except in the case of distributions in liquidation) between two corporations more than 50 percent in value of the outstanding stock of each of which is owned, directly or indirectly, by or for the same individual, if either one of such corporations, with respect to the taxable year of the corporation preceding the date of the sale or exchange was, under the law applicable to such taxable year, (1) a personal holding company, as defined in section 542, or (2) a foreign personal holding company, as defined in section 552. (For the purpose of determining the ownership of stock, in applying this paragraph, see section 267.)

F. Gain on transactions occurring prior to January 1, 1959.—Section 817(d) provides that any gain from the sale or exchange of a capital asset, and any gain considered as gain from the sale or exchange of a capital asset which results from sales or other dispositions of property prior to January 1, 1959, shall not be included. Thus, section 817(d) excludes from section 802(a)(2) (relating to the tax in case of capital gains) any gain from the sale of a capital asset consummated before 1959 where the sale was on the installment method.

G. Emergency facilities.—If emergency facilities are sold or exchanged, see section 1238.

H. Long-term capital gains from regulated investment companies.—Include in income as a long-term capital gain the amount the corporation has been notified constitutes its share of the undistributed capital gains of a regulated investment company. See Tax Computation Instructions, Form 1120 L, for method of claiming credit of tax paid on such gains.

I. Short sales of capital assets.—For rules regarding tax consequences of certain short sales of stock or other securities (including those dealt with on a "when issued" basis), and transactions in commodity futures, see section 1233.

Specific Instructions

Column (a) description.—Enter full description of each item of property sold or exchanged, even though no gain or loss may be indicated. Such description should include the following facts: (a) For real estate, location and description of land, description of improvements, details explaining depreciation; (b) for bonds or other evidences of indebtedness, name of issuing corporation, description of the particular issue, denomination, and amount; (c) for stocks, name of issuing corporation, class of stock, number of shares, and capital changes affecting basis (nontaxable stock dividends, other nontaxable distributions, stock rights, etc.).

Column (e) depreciation.—Enter in column "e" the amount of depreciation, exhaustion, wear and tear, obsolescence, amortization and depletion in respect of the property. This amount shall be the sum of the following:

(a) The amount of depreciation, exhaustion, wear and tear, obsolescence, amortization, and depletion which has been allowed (but not less than the amount allowable) in respect of such property since date of acquisition, or since February 28, 1913, if the property was acquired before that date. For any period after December 31, 1951, the amount of depreciation, etc., allowed (and which is in excess of the amount allowable) shall be disregarded to the extent that such excess does not result in a reduction for any taxable year of the taxpayer's income tax; and

(b) The amount of depreciation, exhaustion, wear and tear, obsolescence, amortization, and depletion actually sustained:

(1) Prior to March 1, 1913, if the property was acquired before that date; or

(2) Since February 28, 1913, and before January 1, 1958, with respect to property to which section 1016(a)(2) was inapplicable during such period.

Column (f) basis.—If the amount shown as the basis is other than actual cash cost of the property sold or exchanged, full details must be furnished regarding the acquisition of the property. Subsequent improvements to be entered in column "f" include expenditures for additions, improvements, renewals, and replacements made to restore the property or prolong its useful life. Do not include ordinary repairs, interest, or taxes in column "f" or elsewhere in computing gain or loss. Also, see General Instruction D.

Column (h) gain (loss).—Except where section 817 is applicable, the gain or loss is the result of column d plus column e, less the sum of columns f and g. Where section 817 is applicable, complete columns "a" through "g" and attach a schedule showing the method of computing the gain reported in column "h." See General Instruction D.

Columns (i)-(l).—These columns are to be used only in those cases where the fair market value of such property held or deemed held on December 31, 1958, exceeds the adjusted basis for determining gain as of such date.

Line 1.—Enter each section 1231 item.

Line 2.—Enter the total of the section 1231 items, described in line 1.

Line 3.—Enter each short-term capital gain (loss). The term "short-term" applies to the category of gains and losses arising from the sale or exchange of capital assets held for 6 months or less.

Line 4.—Enter your net short-term capital gain. The term "net short-term capital gain" means the excess of the total of all of the short-term capital gains over the total of the short-term capital losses. This total should also be entered on line 12.

Line 5.—Enter your net short-term capital loss. The term "net short-term capital loss" means the excess of the total of the short-term capital losses over the total of all of the short-term capital gains. This total should also be entered on line 16.

Line 6.—Enter the total of the applicable items in Part I and each long-term capital gain from assets held on December 31, 1958, where the fair market value exceeded the adjusted basis on that date. The term "long-term" applies to the category of gains and losses arising from the sale or exchange of capital assets held for more than 6 months.

Line 7.—Enter the total of the applicable items in Part I and the total of the other long-term capital gains described in line 6.

Line 8.—Enter each long-term capital gain (loss) that does not qualify under line 6.

Line 9.—Enter the total of the gains and losses that are shown in line 7, column h.

Line 10.—Enter your net long-term capital gain. The term "net long-term capital gain" means the excess of the total of all of the long-term capital gains over the total of the long-term capital losses. This total should also be entered on line 15.

Line 11.—Enter your net long-term capital loss. The term "net long-term capital loss" means the excess of the total of the long-term capital losses over the total of all of the long-term capital gains. This total should also be entered on line 13.

Tax Computation

If the net long-term capital gain (line 10, above) exceeds the net short-term capital loss (line 5, above), a separate tax equal to 25 percent of such excess is imposed. The amount of the tax should be entered on line 18 of Schedule D and on line 6, page 1, Form 1120 L.

FORM **1120 M**

U. S. Treasury Department
Internal Revenue Service

U. S. MUTUAL INSURANCE COMPANY INCOME TAX RETURN

For Mutual Companies Other than Life or Marine Insurance Companies or Fire Insurance Companies Issuing Perpetual Policies

PLEASE TYPE OR PRINT PLAINLY

FOR CALENDAR YEAR 1961

Do not write in this space
Serial No.

A. Date incorporated

B. Place incorporated

C. Employer Identification No.

Name

Number and street

City or town, postal zone number, State

GROSS INVESTMENT INCOME

Line and Instruction No.	1. Interest Received	2. Accrual of Discount	3. Amortization of Premium	4. Total (In Case of Line 1, Column 1 Plus Column 2 Less Column 3)
1. Interest on:				
(a) Wholly exempt obligations **(Attach schedule)**	$	$	$	$
(b) United States Savings Bonds and Treasury Bonds owned in excess of the principal amount of $5,000 issued prior to March 1, 1941				
(c) Obligations of instrumentalities of the United States issued prior to March 1, 1941				
(d) Obligations issued on or after March 1, 1941, by the United States or any agency or instrumentality thereof **(Attach schedule)**				
(e) Loans, notes, mortgages, bank deposits, bonds, debentures, etc.				
Totals	$	$	$	$

2. Dividends on stock of: (a) Domestic corporations subject to taxation under Subtitle A of the I. R. C.		$
(b) Public utility corporations subject to taxation under Subtitle A of the I. R. C.		
(c) Foreign corporations		
(d) Other corporations		
3. (a) Rents **(Attach schedule)**		
(b) Royalties **(Attach schedule)**		
4. Income from trade or business other than insurance business		
5. Leases, etc.		
6. Net gain from sale or exchange of capital assets (from separate Schedule D (Form 1120))		
7. Gross investment income (total of lines 1 to 6)		$

DEDUCTIONS

8. Interest wholly exempt from tax (line 1 (a), column 4)		$
9. Investment expenses **(Attach schedule)**		
10. Taxes		
11. Real estate expenses		
12. Depreciation **(Attach schedule)**		
13. Depletion of mines, oil and gas wells, timber, etc. **(Attach schedule)**		
14. Trade or business deductions, as provided in section 822 (c) (8) **(Attach schedule)**		
15. Interest paid or accrued		
16. Other capital losses (from Schedule B)		
17. Total deductions on lines 8 to 16		$
18. Net investment income (line 7 less line 17)		$
19. Less: Interest partially exempt from tax (line 1 (b) and (c), column 4)		
20. Line 18 less line 19		$
21. Less: Dividends received deductions—		
(a) Enter 85 percent of line 2 (a)	$	
(b) Enter 62.115 percent of line 2 (b)		
(c) Enter 85 percent of dividends received from certain foreign corporations		
(d) Total dividends received deductions. Enter sum of (a), (b), and (c), above, but not to exceed 85 percent of line 20		
22. Mutual insurance company taxable income		$

COMPUTATION OF TOTAL TAX

23. Limitation under section 821 (c) (line 26, page 2)		$
24. Alternative tax (line 20, separate Schedule D (Form 1120)) if less than line 22, page 2 or line 23 above, whichever is applicable, and if company is taxable under section 821 (a) (1) or (b)		$
25. Total income tax (line 22, page 2, or line 23 or 24 above, whichever is applicable)	$	
26. Less: Credit for income taxes paid to a foreign country or United States possession allowed a domestic corporation		
27. Total income tax		$

TAX DUE

28. Total income tax (line 27)		$
29. Credit for amounts paid on 1961 income tax:		
A. Tax paid with application for extension of time in which to file	$	
B. Payments and credits on 1961 Declaration of Estimated Tax		$
30. If tax (line 28) is larger than payments (line 29), the balance is **TAX DUE**....**Enter such balance here** →		$
31. If tax (line 28) is less than payments (line 29).....**Enter the OVERPAYMENT here** →		$
32. Enter amount of line 31 you want: Credited on 1962 estimated tax....$ Refunded....$		

D. Did the company file with the District Director of Internal Revenue a copy of the annual statement for the preceding year as required by General Instruction K? ..... ☐ Yes ☐ No
If "Yes," state District Director's office in which statement was filed. ----------

E. If a copy of the annual statement required by General Instruction K does not accompany this return, state reason why the statement is not attached.

F. Did the company make a return of information on Forms 1096 and 1099 for the calendar year? (See General Instruction H) ..... ☐ Yes ☐ No

G. Did you incur expenses in connection with: (If answer to any question is "Yes," check applicable boxes within that question.)

(1) A hunting lodge ☐, working ranch or farm ☐, fishing camp ☐, resort property ☐, pleasure boat or yacht ☐, or other similar facility ☐? (Other than where the operation of the facility was the principal business.) Yes ☐ No ☐

(2) The leasing, renting, or ownership of a hotel room or suite ☐, apartment ☐, or other dwelling ☐, which was used by customers or employees or members of their families? (Other than use by employees while in business travel status.) Yes ☐ No ☐

(3) The attendance of your employees' families at conventions or business meetings. Yes ☐ No ☐

(4) Vacations for employees or members of their families. (Other than vacation pay reported on Form W-2.) Yes ☐ No ☐

SIGNATURE AND VERIFICATION

I declare under the penalties of perjury that I have examined this return (including accompanying schedules and statements) and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

CORPORATE SEAL

(Date) (Signature of Officer) (Title)

(Date) (Individual or Firm Signature of Preparer) (Address)

Page 2

NORMAL TAX AND SURTAX COMPUTATIONS

1. Mutual insurance company taxable income (line 22, page 1)	$
2. Net investment income (line 18, page 1)	$
3. Less: Dividends received deductions from line 21 (d), page 1	
4. Surtax net income	$

Except interinsurers and reciprocal underwriters — **Interinsurers and reciprocal underwriters**

Normal Tax

5. 60 percent of excess of line 1 over $3,000 when line 1 is over $3,000 and not over $6,000 $	8. 60 percent of excess of line 1 over $50,000 when line 1 is over $50,000 and not over $100,000 $
6. 30 percent of line 1 when over $6,000 $	9. 30 percent of line 1 when over $100,000 $

Surtax

7. 22 percent of excess of line 4 over $25,000 $	10. 33 percent of excess of line 4 over $50,000 when line 4 is over $50,000 and not over $100,000 $
	11. 22 percent of excess of line 4 over $25,000 when line 4 is over $100,000 $

12. Total normal tax and surtax under section 821 (a) (1) or (b) (sum of lines 5 through 7 or sum of lines 8 through 11)	$

COMPUTATION OF TAX ON GROSS AMOUNT OF INCOME

(Section 821 (a) (2)) (Not Applicable to Interinsurers and Reciprocal Underwriters)

13. Total gross income on lines 1 to 5, inclusive, page 1		$
14. Net premiums		$
15. Total gross amount of income (line 13 plus line 14)		$
16. Less: Dividends to policyholders	$	
17. Interest wholly exempt from tax (line 1 (a), column 4, page 1)		$
18. Gross amount of income (line 15 less the sum of lines 16 and 17)		$

Over $75,000 and Not Over $150,000

19. Tax (2 percent of excess of line 18 over $75,000)	$

Over $150,000

20. Tax (1 percent of line 18)	$
21. Tax under section 821 (a) (2) (line 19 or 20), whichever is applicable	$

Tax Under Section 821 (a) (1) or (2), or (b)

22. Line 12 for interinsurers and reciprocal underwriters; line 12 or 21, whichever is greater, for others	$

Limitation of Tax Under Section 821 (c)

Amounts received of over $75,000 and less than $125,000 from items 1 to 5, page 1, and from premiums

23. Total of lines 1 to 5 on page 1	$
24. Gross premiums received	
25. Total of lines 23 and 24	$
26. Limitation under section 821 (c) (line 22, above, multiplied by the ratio which the excess of line 25, above, over $75,000 bears to $50,000)	$

Schedule A.—INVESTED ASSETS BOOK VALUES (See Instruction 9)

(Schedule A Need Not Be Filled In if No Deduction Is Claimed for Any General Expenses That Are Allocated to Investment Income)

	1. Beginning of taxable year	2. End of taxable year
1. Real estate	$	$
2. Mortgage loans		
3. Collateral loans		
4. Policy loans, including premium notes		
5. Bonds of domestic corporations		
6. Stocks of domestic corporations		
7. Government obligations, etc. **(Attach Schedule)**		
8. Bank deposits bearing interest		
9. Other interest-bearing assets **(Attach Schedule)**		
10. Totals of lines 1 to 9	$	$

11. Total of columns 1 and 2, line 10	$
12. Mean of the invested assets for the taxable year (one-half of line 11)	$
13. One-fourth of 1 percent of the mean of the invested assets	$
14. Income base (line 7, page 1, less the sum of lines 10 to 16)	$
15. 3¾ percent of line 12	
16. Excess (if any) of line 14 over line 15	$
17. One-fourth of line 16	$
18. Limit on deduction for investment expenses (line 13 plus line 17)	$

Schedule B.—OTHER CAPITAL LOSSES (See Instruction 16)

Capital Assets Sold or Exchanged To Meet Abnormal Insurance Losses and To Provide for the Payment of Dividends and Similar Distribution to Policyholders

1. Dividends and similar distributions paid to policyholders		$
2. Losses paid		
3. Expenses paid		
4. Total of lines 1 to 3, inclusive		$
5. Less: Interest received (line 1, column 4, page 1, adjusted to cash method if on accrual method)	$	
6. Dividends received (line 2, page 1, adjusted to cash method if on accrual method)		
7. Lines 3 to 5, page 1, adjusted to cash method if on accrual method		
8. Net premiums received (line 14, page 2, adjusted to cash method if on accrual method)		
9. Excess (if any) of line 4 over sum of lines 5, 6, 7, and 8		$

1. Description of capital asset	2. Date acquired	3. Gross sales price (contract price)	4. Cost or other basis and cost of improvements subsequent to acquisition or March 1, 1913	5. Expense of sale	6. Depreciation allowed (or allowable) since acquisition or March 1, 1913 (furnish details)	7. Loss (Column 3 plus Column 6 less the sum of Columns 4 and 5)
		$	$	$	$	$
10. Total		$	$	$	$	$

Total gross receipts from sales, line 10, column 3, should not exceed the amount shown in line 9. If necessary, gross receipts from a particular sale should be apportioned in the above schedule and the excess reported in separate Schedule D (Form 1120).

Sales (except the apportionment mentioned above) reported in this schedule should not be reported in separate Schedule D (Form 1120).

Enter total other capital losses (line 10, column 7) as line 16, page 1.

GENERAL INSTRUCTIONS

A. Companies Required To File a Return.—Every mutual insurance company other than a life or marine insurance company and other than a fire insurance company subject to the tax imposed by section 831 (except a foreign mutual insurance company other than a life or marine insurance company or a fire insurance company subject to the tax imposed by section 831—not carrying on an insurance business within the United States) with gross amount received from sources indicated in section 501 (c) (15), in excess of $75,000, shall file a return.

If a mutual insurance company subject to taxation under section 821 disposes of its insurance business and reserves or otherwise ceases to be entitled to be taxed under section 821, but continues its corporate existence for the purpose of winding up and liquidating its affairs, thereafter it will be taxable in the same manner as corporations generally.

B. Period Covered.—The return shall be for the calendar year ended December 31, 1961, and the taxable income computed on the calendar year basis in accordance with the provisions of section 843.

C. Accounting Methods.—A return on this form shall be filed using the cash or accrual method of accounting, except that whichever method is adopted in filing the company's first return must be followed until the consent of the Commissioner is received to change the method.

Rounding Off to Whole-Dollar Amounts.—If you wish, the money items on your return and accompanying schedules required by such return may be shown as whole-dollar amounts. This means that you eliminate any amount less than 50 cents, and increase any amount from 50 cents through 99 cents to the next highest dollar. Your choice as to whether you round off to whole-dollar amounts may not be changed after the due date for filing your return.

D. Time and Place for Filing.—The return must be sent to the District Director of Internal Revenue for the district in which the company's principal place of business or principal office or agency is located, on or before March 15, 1962.

E. Signature and Verification.—The return must be signed either by the president, vice president, treasurer, assistant treasurer or chief accounting officer, or other corporate officer (such as tax officer) who is authorized to sign. A receiver, trustee, or assignee must sign any return which he is required to file on behalf of a corporation. The statement at the bottom of page 1 of the return is required to be signed by any person, firm, or corporation who prepared the taxpayer's return for compensation. If the return is prepared by a firm or corporation, it should be signed in the name of the firm or corporation. The statement is not required if the return is prepared by a regular, full-time employee.

F. Payment of Tax.—The tax must be paid in full when the return is filed or in two installments, 50 percent on or before the 15th day of the third month and 50 percent on or before the 15th day of the sixth month following the close of the taxable year.

A declaration of estimated tax must be made by every corporation which is subject to income tax under subchapter L of chapter 1 (relating to insurance companies), if its income tax for the taxable year can reasonably be expected to exceed $100,000 plus the amount of any estimated credits against tax. (See Form 1120-ES.) In the case of affiliated corporations filing a consolidated return, see consolidated return regulations prescribed under section 1502.

Additional Charge for Underpayment of Estimated Tax.—Underpayment of installments of estimated tax will result in additional charges for the period from the due date of each installment until paid, or until the due date for filing the tax return, whichever is the earlier.

The charge with respect to any underpayment of any installment is mandatory and will be made unless the exceptions specified in section 6655 (d) are applicable.

If you have an underpayment of estimated tax and believe the additional charge should not be asserted due to the applicability of the "relief provisions" of section 6655 (d), attach a statement to your return explaining which of the provisions applies to you, showing any necessary computations. If you wish, you may obtain Form 2220 from the nearest Internal Revenue Service office for this purpose.

G. Failure To File, Etc.—Substantial additions to the tax are imposed for failing to file a return, for late filing, and for filing a false or fraudulent return.

H. Information at Source.—Every insurance company making payments in the course of its trade or business of (1) interest, rents, commissions, or other fixed or determinable income of $600 or more during the calendar year 1961 to an individual, a partnership, or a fiduciary, or (2) salaries or wages of $600 or more shall make returns on Forms 1096 and 1099, except that the making of such return will not be required with respect to salary or wage payments included on Form W-2, provided copies of withholding statements on Form W-2 are furnished. If a portion of such salary or wage payments was reported on a Withholding Statement (Form W-2), only the remainder must be reported on Form 1099.

I. Information by Corporations—*Contemplated Dissolution of Liquidation.*—Every corporation shall, within 30 days after the adoption by the corporation of a resolution or plan for the dissolution of the corporation, render a correct return on Form 966, setting forth the terms of such resolution or plan. (See section 6043.)

J. Stock Ownership in Foreign Corporations.—In addition to the schedule required by Specific Instruction 2, a corporation owning any stock of a foreign corporation must attach a statement showing the name and address of each company and the total number of shares of each class of outstanding stock owned during the taxable year. If the corporation owned 5 percent or more in value of the outstanding stock of a foreign personal holding company, attach a statement setting forth in complete detail the information required by section 551 (d).

K. Annual Statement.—A copy of the annual statement for mutual insurance companies adopted by the National Convention of Insurance Commissioners for the year 1961, as filed with the Insurance Department of the State or District of Columbia, together with copies of Schedule A (real estate) and Schedule D (bonds and stocks), must accompany the return. Similar copies for the preceding year must also be furnished, if not filed for such year.

L. List of Attached Schedules.—Attach a list of the schedules accompanying the return, giving for each a brief title and the schedule number. Place name and address of company on each schedule.

COMPENSATION OF OFFICERS AND EXPENSE ACCOUNT ALLOWANCES—ATTACH SCHEDULE

The required schedule should show for each officer: Name and address; Official title; Time devoted to business; The amount of compensation; and Expense account allowances.

Expense account allowance means: (1) amounts, other than compensation, received as advances or reimbursements, and (2) amounts paid by or for the corporation, for expenses incurred by or on behalf of an officer including all amounts charged through any type of credit card.

However, this term does not include amounts paid for: (a) the purchase of goods for resale or use in your business; (b) incidental expenses, such as the purchase of office supplies for the corporation or local transportation in connection with an errand; and (c) such fringe benefits as hospitalization insurance, approved pension trust funds and unemployment insurance.

The information relating to the expense account allowance is required only for your 25 highest paid officers. To determine the highest paid officers for this purpose all allowances including expense account allowances as described above must be added to each officer's compensation. You need not include any officer for which the combined amount is less than $10,000.

For this purpose an officer is a person who is elected or appointed to office or who is designated as such in the corporation's charter or bylaws such as regular officers, chairman of the board, etc.

SPECIFIC INSTRUCTIONS

The Following Instructions Are Numbered To Correspond With Line Numbers on Page 1 of the Return Unless Otherwise Indicated

1. Interest.—Enter interest received or accrued from all sources during the taxable year. The gross amount of interest reported as gross income shall be decreased by the amortization of premiums and increased by the accrual of discount attributable to the taxable year on bonds, notes, debentures or other evidences of indebtedness, determined (1) in accordance with the method regularly employed, if reasonable, or (2) in accordance with regulations prescribed by the Secretary or his delegate. (Attach statement showing method and computation.)

2. Dividends.—Enter on line 2 (a) the amount received or accrued as dividends from a domestic corporation which is subject to taxation under Subtitle A, except dividends on certain preferred stock of a public utility corporation, and dividends received from a corporation entitled to the benefits of section 931 and from a corporation organized under the China Trade Act, 1922. Enter on line 2 (b) dividends received on certain preferred stock of a public utility which is subject to tax under Subtitle A. Enter on line 2 (c) dividends from foreign corporations. Enter on line 2 (d) dividends from all other corporations including dividends on share accounts in Federal savings and loan associations issued on or after March 28, 1942. Enter on line 1 (c) dividends on share accounts in Federal savings and loan associations issued prior to March 28, 1942. Submit schedule, itemizing all dividends received during the year, stating the names and addresses of the corporations declaring the dividends and amounts received from each.

3. Rents and Royalties.—Enter the gross amount received from these sources.

4. Income From Trade or Business Other Than Insurance Business.—Enter the gross income from any trade or business (other than an insurance business) carried on by the mutual insurance company, or by a partnership of which the mutual insurance company is a member.

5. Leases, Etc.—Enter the gross amount of income received from the entering into (or the alteration or termination) of any lease, mortgage or other instrument or agreement from which the mutual insurance company derives interest, dividends, rents or royalties.

6. Gains and Losses From Sales or Exchanges of Capital Assets.—Report sales or exchanges of capital assets in separate Schedule D (Form 1120) (but see Schedule B, page 2). Every sale or exchange of a capital asset, even though no gain or loss may be indicated, must be reported in detail.

Losses from sales or exchanges of capital assets (except losses from capital assets sold or exchanged in order to obtain funds to meet abnormal insurance losses and to provide for the payment of dividends and similar distributions to policyholders) shall be allowed to the extent of gains from such sales or exchanges, with respect to companies taxable under section 821 (a) or (b). The net capital loss for such companies shall be the amount by which losses for such year from sales or exchanges of capital assets exceed the sum of the gains from such sales or exchanges and (1) the corporation surtax net income (computed without regard to gains or losses from sales or exchanges of capital assets) or (2) losses from the sale or exchange of capital assets sold or exchanged to obtain funds to meet abnormal insurance losses and to provide for the payment of dividends and similar distributions to policyholders, whichever is the lesser. However, the amount of a net capital loss sustained in any taxable year may be carried over to each of the five succeeding taxable years and treated in each such succeeding taxable year as a short-term capital loss to the extent not allowed as a deduction

against any net capital gains of any taxable year intervening between the taxable year in which the net capital loss was sustained and the taxable year to which carried.

For further information relating to gains and losses from sales or exchanges of property, see instructions accompanying separate Schedule D (Form 1120).

8. Interest Wholly Exempt From Tax.—Enter the amount of interest which is wholly exempt from taxation under the provisions of section 103.

9. Investment Expenses.—Enter expenses paid or accrued which are properly chargeable to investment expenses, the total amount of which, if there be any allocation of general expenses to investment expenses, should not exceed one-fourth of 1 percent of the mean of the invested assets reported on line 12, Schedule A, plus, in cases where the taxable income computed without any deduction for (1) investment expenses and (2) tax-free interest exceeds 3¾ percent of the book value of such mean of the invested assets, one-fourth of such excess. Submit a schedule showing the nature and amount of the items included herein, the minor items being grouped in one amount. (See section 822 (c) (2).)

10. Taxes.—Enter taxes paid or accrued exclusively upon real estate owned by the company as provided in section 164. For limitation on deduction, see Instruction 17 (b) below.

11. Real Estate Expenses.—Enter all ordinary and necessary building expenses, paid or accrued, such as fire insurance, heat, light, labor, etc., and the cost of incidental repairs which neither materially add to the value of the property nor appreciably prolong its life, but keep it in an ordinarily efficient operating condition. Do not include any amount paid out for new buildings or for permanent improvements or betterments made to increase the value of any property or any amount expended on foreclosed property before such property is held forth for rental purposes. For limitation on deduction, see Instruction 17 (b) below.

12. Depreciation.—The amount deductible on account of depreciation is an amount reasonably measuring a portion of the investment in depreciable property which, by reason of exhaustion, wear and tear, or obsolescence, is properly chargeable against the operations of the year. In any event the deduction is limited to the depreciation on the property that is used, and to the extent used, for the purpose of producing the income specified in section 822 (b). The amount of depreciation should be determined upon the basis of the original cost (not replacement cost) of the property, and the probable number of years remaining of its expected useful life.

(a) **Straight Line Method.**—The most common method of computing depreciation is the "straight line" method. It allows for the recovery of cost in equal annual amounts over the life of the property, with only salvage value remaining at the end of its useful life. To compute the deduction, add the cost of improvements to the cost (or other) basis of the asset and deduct both the estimated salvage value and the total depreciation allowed or allowable in past years. Divide the result by the number of years of useful life remaining to the asset; the quotient is the depreciation deduction.

(b) **Declining Balance Method.**—Under this method a uniform rate is applied each year to the remaining cost or other basis of property (without adjustment for salvage value) determined at the beginning of such year. For property acquired before January 1, 1954, or used property whenever acquired, the rate of depreciation under this method may not exceed one and one-half times the applicable straight line rate.

(c) **Special Rules for New Assets Acquired After December 31, 1953.**—The cost or other basis of an asset acquired after December 31, 1953, may be depreciated under methods proper in the past; or, it may be depreciated under any of the following methods provided (1) that the asset is tangible, (2) that it has an estimated useful life of 3 years or more, and (3) that the original use of the asset commenced with the taxpayer and commenced after December 31, 1953. If an asset is constructed, reconstructed, or erected by the taxpayer, so much of the basis of the asset as is attributable to construction, reconstruction or erection after December 31, 1953, may be depreciated under methods proper in the past; or, it may be depreciated under any of the following methods provided the asset meets qualifications (1) and (2) above.

(1) **Declining Balance Method.**—This method may be used with a rate not in excess of twice the applicable straight line rate.

(2) **Sum of the Years-Digits Method.**—Under this method annual allowances for depreciation are computed by applying changing fractions to the taxpayer's cost or other basis of property (reduced by estimated salvage value). A deduction for each year is computed by multiplying the cost or other basis of the asset (reduced by estimated salvage value) by the number of years of useful life remaining (including the year for which the deduction is computed) and dividing the product by the sum of all the digits corresponding to the years of the estimated useful life of the asset. In the case of a five-year life this sum would be 15 (5 plus 4 plus 3 plus 2 plus 1). For the first year 5–15th of the cost reduced by estimated salvage value would be allowable, for the second year 4–15th, etc.

(3) **Other Methods.**—A taxpayer may use any consistent method which does not result in accumulated allowances at the end of any year greater than the total of the accumulated allowances which would have resulted from the use of the declining balance method. This limitation applies only during the first two-thirds of the useful life of the property.

(d) Section 179—Additional first-year depreciation allowance.—Corporations may elect to write off, in the year assets are first subject to depreciation, 20 percent of the cost of tangible personal property having an aggregate value of not more than $10,000. This additional depreciation is limited to property with a remaining useful life of 6 years or more and which is not acquired from an affiliated corporation (as defined in section 1504, except that "more than 50 percent" stock ownership is substituted for "at least 80 percent" wherever it appears in section 1504 (a)). All members of an affiliated group will be treated as one taxpayer, and the $10,000 limitation will be apportioned among the members in the manner prescribed by regulations. Further, for this allowance to apply in any case, the basis of the property must not be determined in whole or in part by reference to the transferor's basis. Depreciation on the remaining cost of the property may be taken under any of the methods indicated above.

If a deduction is claimed on account of depreciation, a schedule should be filed with the return showing: (1) description of the property; (2) date of acquisition of the property; (3) the cost or other basis of the asset; (4) the amount of depreciation allowed and allowable in prior years; (5) the method under which the depreciation allowance is being claimed; (6) rate of depreciation, and expected useful life; and (7) depreciation allowance this year. In case obsolescence is included, state separately amount claimed and basis upon which it is computed. Cost or value of land is not subject to depreciation, and when land and building were purchased for a lump sum the cost of the buildings subject to depreciation must be established.

The adjusted property accounts and the accumulated depreciation shown in the schedule should be reconciled with those accounts as reflected on the books of the taxpayer. For limitation on deduction, see Instruction 17 (b) below.

13. Depletion of Mines, Oil and Gas Wells, Timber, Etc.—If a deduction is claimed on account of depletion, procure from the District Director: Form M (mines and other natural deposits), Form O (oil and gas), or Form T (timber), fill in and file with return.

14. Trade or Business Deductions.—Enter the total of deductions attributable to any trade or business, the income from which is included in the mutual insurance company's gross investment income by reason of section 822 (b) (2). Do not include (a) losses from sales or exchanges of capital assets, (b) sales or exchanges of property used in the trade or business, and (c) losses from the compulsory or involuntary conversion of property used in the trade or business. The deductions to be entered on line 14 will be disallowed to the extent attributable to the carrying on of the insurance business.

15. Interest.—Enter the amount of interest paid or accrued during the taxable year on the company's indebtedness, except on indebtedness incurred or continued to purchase or carry obligations (other than obligations of the United States issued after September 24, 1917, and originally subscribed for by the taxpayer) the interest upon which is wholly exempt from taxation.

16. Other Capital Losses.—Enter on line 16 losses from capital assets sold or exchanged to provide funds to meet abnormal insurance losses and to provide for the payment of dividends and similar distributions to policyholders. Capital assets shall be considered as sold or exchanged to provide for such funds or payments to the extent that the gross receipts from their sale or exchange are not greater than the excess, if any, for the taxable year of the sum of dividends and similar distributions paid to policyholders and losses and expenses paid, over the sum of lines 1 to 5, page 1, and net premiums received. (See Schedule B.)

17. Total Deductions.—(a) Enter the total of lines 8 to 16, inclusive.

(b) **Limitation on deductions relating to real estate owned and occupied.**—The deductions included on lines 10 to 12 on account of real estate owned and occupied in whole or in part by the company shall be limited to an amount which bears the same ratio to such deductions (computed without regard to section 822 (d) (1)) as the rental value of the space not so occupied bears to the rental value of the entire property. (Submit detailed schedule.)

(c) **Items Not deductible.**—No deduction is allowable for the amount of any item or part thereof allocable to a class of exempt income, other than wholly tax-exempt interest income. However, for interest on indebtedness incurred or continued to purchase or carry tax-exempt securities, see instruction 15. Items directly attributable to wholly exempt income shall be allocated thereto, and items directly attributable to any class of taxable income shall be allocated to such taxable income. If an item is indirectly attributable both to taxable income and exempt income, a reasonable proportion thereof, determined in the light of all the facts and circumstances in each case, shall be allocated to each. A taxpayer receiving any exempt income, other than interest, or holding any property or engaging in any activity the income from which is exempt, shall submit with its return as a part thereof an itemized statement, showing (1) the amount of each class of exempt income, and (2) the amount of expense items allocated to each such class (the amount allocated by apportionment being shown separately).

19. Interest Partially Exempt From Tax.—Enter the amount of interest included in gross income which is partially exempt from taxation and for which a special deduction is allowed under the provisions of section 242.

21. Dividends Received Deductions.—The deductions provided on line 21 are as follows: (a) 85 percent of the amount received as dividends (except dividends on certain preferred stock of public utilities) from a domestic corporation subject to income tax. Amounts received as dividends from mutual savings banks, cooperative banks, and domestic building and loan associations and allowed as a deduction to such banks or building and loan associations shall not be treated as dividends. In the case of dividends received from a regulated investment company, see section 854 regarding limitations on amount deductible; (b) 62.115 percent of the amount received as dividends on the preferred stock of a public utility which is subject to income tax and is allowed a deduction, as provided in section 247, for dividends paid; and (c) 85 percent of dividends received from certain foreign corporations. See section 245 for qualifications and limitations on the amount of this deduction.

Dividends received from a corporation described in section 246 (a) (China Trade Act Corporation, etc.) should be entered on line 2 (d).

Page 1—26. Credit for Income Taxes Paid to a Foreign Country or United States Possession.—If, in accordance with section 901, a credit is claimed by a domestic corporation on line 26, on account of income, war-profits, and excess-profits taxes paid or accrued to a foreign country or a possession of the United States, Form 1118 should be submitted with the return, together with the receipt for each such tax payment. In case credit is sought for taxes accrued but not paid, the form must have attached to it a certified copy of the return on which each such accrued tax was based, and the District Director may require a bond on Form 1117 as a condition precedent to the allowance of a credit for such accrued taxes. A foreign company is not entitled to claim this credit.

If the corporation is entitled to a credit for taxes paid by a regulated investment company on undistributed capital gains, include the credit on line 29 B, page 1, and indicate by amount that such a credit is being claimed. Attach Copy B of Form 2439 to page 1 of this form.

Page 2—14. Net Premiums.—Enter the amount of gross premiums (including deposits and assessments) written or received on insurance contracts during the taxable year, less return premiums and premiums paid or incurred for reinsurance. Amounts returned where the amount is not fixed in the insurance contract but depends upon the experience of the company or the discretion of the management are not to be included in return premiums but are to be treated as dividends to policyholders and included on line 16. (See section 823 (1).)

Page 2—16. Dividends to Policyholders.—Enter dividends and similar distributions paid or declared (depending upon the method of accounting regularly employed) to policyholders. (See section 823 (2).)

FORM **1120-S**

U. S. Treasury Department
Internal Revenue Service

U. S. SMALL BUSINESS CORPORATION RETURN OF INCOME

FOR CALENDAR YEAR 1961

or other taxable year beginning ..... , 1961,
and ending ..... , 19

1961

A. Date of election as small business corporation

PLEASE TYPE OR PRINT PLAINLY

Name

B. Business Code No. (See page 4 instr.)

Number and street

City or town, postal zone number, State

C. Total assets from line 14 Sch. L (See instruction N)

D. County in which located

E. Employer identification number

IMPORTANT—All applicable lines and schedules of this form must be filled in. Where additional space is needed for schedules, attachments must conform to the official form and totals must be entered in the form schedules.

GROSS INCOME

1. Gross receipts ..... Less: Returns and allowances			
2. Less: Cost of goods sold (Schedule A) and/or operations (Attach schedule)			
3. Gross profit			
4. Dividends			
5. Interest on obligations of the United States, etc., issued:	Gross Amount of Interest	Less: Amortizable Bond Premium	
(a) Prior to 3-1-41—(1) U. S. savings and Treasury bonds owned in excess of the principal amount of $5,000; and (2) obligations of a U. S. instrumentality			
(b) After 2-28-41, U. S., any agency or instrumentality			
6. Other interest			
7. Rents			
8. Royalties			
9. Gains and losses (from separate Schedule D (Form 1120-S))			
(a) Net short-term capital gain reduced by any net long-term capital loss			
(b) Net long-term capital gain reduced by any net short-term capital loss			
(c) Net gain (loss) from sale or exchange of property other than capital assets			
10. Other income (Attach schedule)			
11. Total income, lines 3 to 10, inclusive			

DEDUCTIONS

12. Compensation of officers (Schedule E)	
13. Salaries and wages (not deducted elsewhere)	
14. Repairs (Do not include cost of improvements or capital expenditures)	
15. Bad debts (Schedule F)	
16. Rents	
17. Taxes (Schedule G)	
18. Interest	
19. Contributions or gifts paid (Schedule H)	
20. Losses by fire, storm, shipwreck, or other casualty, or theft (Attach schedule)	
21. Amortization (Attach schedule)	
22. Depreciation (Schedule I)	
23. Depletion of mines, oil and gas wells, timber, etc. (Attach schedule)	
24. Advertising (Attach schedule)	
25. Amounts contributed under:	
(a) Pension, profit-sharing, stock bonus, annuity plans (See instructions)	
(b) Other employee benefit plans (See instructions)	
26. Other deductions (Schedule J)	
27. Total deductions in lines 12 to 26, inclusive	
28. Taxable income, line 11 less line 27	

SIGNATURE AND VERIFICATION. (See Instruction F)

I declare under penalties of perjury that I have examined this return (including accompanying schedules and statements) and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

CORPORATE SEAL

(Date) (Signature of officer) (Title)

(Date) (Individual or firm signature of preparer) (Address)

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Schedule A.—COST OF GOODS SOLD. (See Instruction 2)
(Where inventories are an income-determining factor)

1. Inventory at beginning of year		
2. Merchandise bought for manufacture or sale		
3. Salaries and wages		
4. Other costs per books (Attach schedule)		
5. Total		
6. Less: Inventory at end of year		
7. Cost of goods sold (Enter here and on line 2, page 1)		

1. Method of inventory valuation—Cost ☐; lower of cost or market ☐; LIFO ☐; other ☐. If other, attach explanation.
2. Was the method of inventory valuation indicated above the same method used for 1960? ☐ Yes ☐ No. If "No" attach explanation.
3. If inventory is valued at lower of cost or market, enter total cost $..... and total market valuation $..... of those items valued at market.
4. If closing inventory was taken by physical count, enter date inventory was taken..... If not at end of year, attach an explanation of how the end of year count was determined.
5. If closing inventory was not taken by a physical count, attach an explanation of how inventory items were counted or measured.

Schedule D.—Separate Schedule D (Form 1120-S) should be used in reporting sales or exchanges of property. (See Instruction 9)

Schedule E.—COMPENSATION OF OFFICERS. (See page 3 of instructions)

1. Name and Address of Officer	2. Official Title (abbreviate)	3. Time Devoted to Business	Percentage of Corporation's Stock Owned		6. Amount of Compensation	7. Expense Account Allowances
			4. Common	5. Preferred		
Total compensation of officers (Enter here and on line 12, page 1)						x x x x x x x x

Schedule F.—BAD DEBTS. (See Instruction 15)

1. Taxable year	Amount of Notes and Accounts Receivable Outstanding at		4. Taxable Income Reported	5. Sales on Account	6. Bad Debts of Corporation if No Reserve Is Carried on Books	If Corporation Carries a Reserve	
	2. Beginning of Year	3. End of Year				7. Gross Amount Added to Reserve	8. Amount Charged Against Reserve
1958							
1959							
1960							
1961							

NOTE: Securities which are capital assets and which became worthless within the taxable year should be reported in separate Schedule D (Form 1120-S)

Schedule G.—TAXES. (See Instruction 17)

Explanation	Amount
Total (Enter here and on line 17, page 1)	

Schedule H.—CONTRIBUTIONS OR GIFTS PAID (See Instruction 19)

Name and Address of Organization	Amount
Contributions carryover (See instructions)	
Total contributions (Enter here and on line 19, page 1, subject to 5 percent limitation)	

Schedule I.—DEPRECIATION. (See Instruction 22 and Summary on Page 3)

1. Kind of Property (if buildings, state material of which constructed). Exclude Land and Other Nondepreciable Property. List Assets in Groups by Depreciation Method	2. Date Acquired	3. Cost or Other Basis (Exclude land)	4. Depreciation Allowed (or allowable) in Prior Years	5. Method of Computation	6. Rate (%) or Life (years)	7. Depreciation This Year
1. Total						
2. Less: Amount of depreciation claimed in Schedule A and elsewhere on return						
3. Balance—Enter here and on line 22, page 1						

SUMMARY OF DEPRECIATION AND AMORTIZATION SCHEDULES

1. Straight line method:			
(a) Assets acquired prior to 1/1/54			
(b) Assets acquired after 12/31/53		**8.** Emergency facilities	
2. Declining balance method		**9.** Grain storage facilities	
3. Sum of the years-digits method		**10.** Research or experimental expenditures	
4. Based on units of production		**11.** Exploration and development expenditures	
5. Additional first-year depreciation (Sec. 179)		**12.** Organizational expenditures	
6. Other methods		**13.** Trademark and trade name expenditures	
7. Total depreciation claimed		**14.** Total amortization claimed	

Schedule J.—OTHER DEDUCTIONS. (See General Instruction L and Specific Instruction 26)

		Total (Enter here and on line 26, page 1)	

Schedule K.—SHAREHOLDER'S SHARE OF INCOME. (See page 3 of the instructions)

Computation of Corporation's Undistributed Taxable Income

1. Taxable income (from line 28, page 1)	
2. Less: Money distributed as dividends out of earnings and profits of the taxable year	
3. Corporation's undistributed taxable income	

Schedule of Distribution and Income

1. Name and Address of Each Shareholder. (If return of shareholder is filed in another internal revenue district, specify district)	Social Security Number	2. Stock Ownership		
		Number of Shares	Period Held	
			From	To
(a)				
(b)				
(c)				
(d)				
(e)				
Totals	x x x x x x x x x	x x x x x	x x x x x	x x x x x

Continuation of Schedule of Distribution and Income

3. Percentage of Time Devoted to Business		4. Compensation	5. Dividends		6. Share of Undistributed Taxable Income or Net Operating Loss	7. Share of Long-Term Capital Gain	8. Dividends Entitled to Exclusions and Credit	9. Amount Taxable as Ordinary Income	10. Nondividend Distributions	
			Dates	Amounts					Date	Amount
(a)										
(b)										
(c)										
(d)										
(e)										
Totals	x x x x x		x x x x x						x x x x x	

F. Date incorporated

G. Did the corporation derive more than 80% of its gross receipts from sources outside the United States? ☐ Yes ☐ No.

Did the corporation derive more than 20% of its gross receipts from royalties, rents, dividends, interest, annuities, and sales or exchanges of stock or securities (gross receipts from sales or exchanges being taken into account for purposes of this question only to the extent of gains therefrom) ☐ Yes ☐ No.

H. Did the corporation during the taxable year, have any contracts or subcontracts subject to the Renegotiation Act of 1951? ☐ Yes ☐ No.

If "Yes," see General Instruction I and enter amount here $

I. Amount of income (deficit) for: 1958 $, 1959 $; 1960 $

J. Refer to page 4 of instructions and state the:

Principal business activity

Principal product or service

K. Did you claim a deduction for expenses connected with: (If answer to any question is "Yes," check applicable boxes within that question).

(1) A hunting lodge ☐, working ranch or farm ☐, fishing camp ☐, resort property ☐, pleasure boat or yacht ☐, or other similar facility ☐? (Other than where the operation of the facility was the principal business.) Yes ☐ No ☐

(2) The leasing, renting, or ownership of a hotel room or suite ☐, apartment ☐, or other dwelling ☐, which was used by customers or employees or members of their families? (Other than use by employees while in business travel status.) Yes ☐ No ☐

(3) The attendance of your employees' families at conventions or business meetings? Yes ☐ No ☐

(4) Vacations for employees or members of their families? (Other than vacation pay reported on Form W–2) Yes ☐ No ☐

Schedule L.—BALANCE SHEETS. (See Instructions)

ASSETS	Beginning of Taxable Year		End of Taxable Year	
	Amount	Total	Amount	Total
1. Cash				
2. Investments in governmental obligations:				
(a) U. S. and instrumentalities				
(b) States, subdivisions thereof, etc.				
3. Notes and accounts receivable				
(a) Less: Reserve for bad debts				
4. Inventories: (a) Other than last-in, first-out				
(b) Last-in, first-out				
5. Other current assets including short-term marketable investments (Attach Schedule)				
6. Mortgage and real estate loans				
7. Loans to shareholders				
8. Other investments (Attach schedule)				
9. Buildings and other fixed depreciable assets				
(a) Less: Accumulated amortization and depreciation				
10. Depletable assets				
(a) Less: Accumulated depletion				
11. Land (net of any amortization)				
12. Intangible assets (amortizable only)				
(a) Less: Accumulated amortization				
13. Other assets (Attach schedule)				
14. Total Assets				
LIABILITIES AND CAPITAL				
15. Accounts payable				
16. Bonds, notes, and mortgages payable (short-term) to:				
(a) Banks				
(b) Small business investment companies				
(c) Shareholders				
(d) Others				
17. Other current liabilities				
18. Bonds, notes, and mortgages payable (long-term) to:				
(a) Banks				
(b) Small business investment companies				
(c) Shareholders				
(d) Others				
19. Other liabilities (Attach schedule)				
20. Capital stock				
21. Paid-in or capital surplus				
22. Surplus reserves (Attach schedule)				
23. Earned surplus and undivided profits accumulated				
24. Shareholders' undistributed taxable income				
25. Total liabilities and capital				

Schedule M.—RECONCILIATION OF TAXABLE INCOME

1. Income from books		9. Total from line 8	
Add: Nondeductible items.		Less: Nontaxable income and allowable deductions not recorded on books.	
2. Contributions in excess of 5% limitation		10. Nontaxable interest on:	
3. Insurance premiums paid on the life of any officer or employee where the corporation is directly or indirectly a beneficiary		(a) Obligations of a State, or a possession of the United States, or any political subdivision of any of the foregoing, or of the District of Columbia	
4. Unallowable interest expense		(b) All postal savings bonds	
5. Excess of capital losses over capital gains		11. Other nontaxable income (Attach schedule)	
6. Adjustment for tax purposes not recorded on books (Attach schedule)		12. Adjustment for tax purposes (Attach schedule)	
7. Other (Attach schedule)		13. Other (Attach schedule)	
8. Total		14. Total	
		15. Taxable income (Line 9 minus 14)	

Instructions for the 1961 Form 1120–S U. S. Small Business Corporation Return of Income

(References are to the Internal Revenue Code)

A. Corporations required to file Form 1120–S.—Every small business corporation (as defined in section 1371 (a)) which has filed a proper and timely election under section 1372 (a) not to be subject to the income tax imposed by chapter 1 must file Form 1120–S. See Form 2553.

B. Consents of shareholders.—Consents of all shareholders are required to be attached to the election form notifying the District Director of the election. However, where the election was made before the first day of the taxable year, the consents of persons who became shareholders after the date of election and on or before such first day must be filed with the District Director with whom the election was filed as soon as practicable after such first day and in no event later than the last day prescribed for making the election. Copies of such latter consents must be attached to the Form 1120–S at the time the return is filed.

New shareholders (any person who was not a shareholder on the first day of the first taxable year for which the election is effective, or on the day on which the election is made, whichever is later) must consent to the election and such statement of consent must be filed with the District Director with whom the election was filed within a period of 30 days after they become shareholders or the election is automatically terminated. Copies of such consents must also be attached to the return.

C. Termination.—The election by the corporation is automatically terminated (1) by the failure of a new shareholder to consent to such election as explained in B above; (2) where it ceases to be a small business corporation as defined in section 1371 (a); (3) where it derives more than 80 percent of its gross receipts from sources outside the U. S.; or (4) where it has gross receipts of which more than 20 percent is derived from royalties, rents, dividends, interest, annuities, and sales or exchanges of stock or securities (gross receipts from sales or exchanges being taken into account for this purpose only to the extent of gains therefrom). Such termination is effective for the taxable year in which any one of the foregoing occurs and for all succeeding taxable years of the corporation.

The election may be revoked for any taxable year after the first taxable year for which the election is effective. An election to revoke may be made only if all persons who are shareholders on the day on which the revocation is made consent to the revocation. The revocation is effective (1) for the taxable year in which made, if made before the close of the first month of the taxable year, or (2) for the taxable year following the taxable year in which made, if made after the close of the first month; and for all succeeding taxable years. The revocation is to be made in the manner prescribed by regulations.

Where the small business corporation has elected under section 1372 (a) and the election has been terminated or revoked, the corporation is not eligible to again elect under 1372 (a) for five years unless the Secretary or his delegate consents to such an election.

D. Period to be covered by return.—The return shall be filed for the calendar year 1961 or other taxable year beginning in 1961.

E. Time and place for filing.—The return must be filed on or before the 15th day of the third month following the close of the taxable year with the District Director of Internal Revenue for the district in which the corporation's principal place of business or principal office or agency is located. (Section 6072.)

F. Signature and verification.—The return must be signed either by the president, vice president, treasurer, assistant treasurer or chief accounting officer, or by any other corporate officer (such as tax officer) who is authorized to sign. A receiver, trustee, or assignee must sign any return which he is required to file on behalf of a corporation. The statement at the bottom of page 1 of the return is required to be signed by any person, firm, or corporation who prepared the taxpayer's return for compensation. If the return is prepared by a firm or corporation, it should be signed in the name of the firm or corporation. The statement is not required if the return is prepared by a regular full-time employee of the taxpayer.

G. Penalties.—Severe penalties are provided by law for willful failure to make and file a return on time and for willful attempt to evade or defeat payment of tax.

H. Accounting methods.—Taxable income shall be computed in accordance with the method of accounting regularly used by the taxpayer in maintaining its books and records. In all cases the method adopted should clearly reflect taxable income. The basic methods of accounting are the "cash receipts and disbursements method" and the "accrual method." Section 446 permits the use of these methods or any other method permitted under the Code or any combination of these methods in accordance with regulations. If a taxpayer engages in more than one trade or business, it may, with respect to each trade or business, use a different method of accounting. Each method must, however, clearly reflect the income of the particular trade or business with which it is used, and separate profit and loss statements for each trade or business must be submitted. Except in those cases where the law specifically permits it, a taxpayer may not change the method of accounting upon the basis of which it has reported its income in prior years (for its income as a whole or with respect to any separate trade or business) without first securing consent. Form 3115, Application for Change in Accounting Method, may be obtained from your District Director.

Rounding off to whole-dollar amounts.—If you wish, the money items on your return and accompanying schedules required by such return may be shown as whole-dollar amounts. This means that you eliminate any amount less than 50 cents, and increase any amount from 50 cents through 99 cents to the next highest dollar.

I. (1) *Information at the source.*—Every corporation making payments in the course of its trade or business of (1) interest, rents, commissions, or other fixed or determinable income of $600 or more during the calendar year 1961 to an individual, a partnership, or a fiduciary or (2) salaries or wages of $600 or more, shall make returns on Forms 1096 and 1099, except that the making of such returns will not be required with respect to salary or wage payments included on Form W–2, provided copies of withholding statements on Form W–2 are furnished. If a portion of such salary or wage payments was reported on a Withholding Statement (Form W–2), only the remainder must be reported on Form 1099.

I. (2) *Information regarding dissolution or liquidation.*—Every corporation shall, within 30 days after the adoption by the corporation of a resolution or plan for the dissolution of the corporation or for the liquidation of the whole or any part of its capital stock, render a correct return on Form 966 setting forth the terms of such resolution or plan.

Every corporation making distributions in liquidation of the whole or any part of its capital stock shall also make returns on Forms 1096 and 1099L, as required by instructions on Form 1096, for the calendar year 1961.

I. (3) *Information regarding renegotiable contracts.*—Every corporation which held, during the taxable year, contracts or subcontracts which were subject to the Renegotiation Act of 1951 shall, in answer to question H, page 3, state the actual or, if not accurately determinable, its best estimate of the aggregate gross dollar amount billed during the current taxable year under all contracts and/or subcontracts.

J. Stock ownership in foreign corporations.—A corporation owning any stock of a foreign corporation must attach a statement showing the name and address of each company and the total number of shares of each class of outstanding stock owned during the taxable year. If the corporation owned 5 percent or more in value of the outstanding stock of a foreign personal holding company, attach a statement setting forth in complete detail the information required by section 551·(d).

K. Balance sheets.—The balance sheets, Schedule L, should agree with the books of account or any differences should be reconciled. All corporations reporting to the Interstate Commerce Commission or to any national, State, municipal, or other public offices, may submit, in lieu of Schedule L, copies of their balance sheets prescribed by such authorities as at the beginning and end of the taxable year.

Line 11, Schedule L, should show land less any accumulated amortization of the land as an emergency facility under the authority of section 168.

L. *Net operating loss and other deductions.*—The deduction for net operating losses provided by section 172 and the Special Deductions provided in Part VIII (except section 248) of subchapter B, shall not be allowed to an electing small business corporation. (Section 1373 (d).)

M. Attachments may be used in the preparation of your return and supplemental schedules, provided they contain all of the required information and that summarized totals of the items shown in the attachments are entered on the return and schedules.

N. Total assets.—Enter the total assets as of the end of the taxable year as shown on line 14, Schedule L. In the event there are no assets at the end of the year, show total assets at the beginning of the year.

PAGE 2 SPECIFIC INSTRUCTIONS (*Numbered to correspond with line numbers on page 1 of return*)

2. Cost of goods sold.—If the production, manufacture, purchase, or sale of merchandise is an income-determining factor in the trade or business, inventories of merchandise on hand should be taken at the beginning and end of the taxable year, and may be valued at cost, or at cost or market, whichever is lower, or by any other permissible method.

In addition to information required to be attached by the questions on page 2 of the form, you are also required to attach a detailed explanation of the method used to establish market valuations. All worksheets and records used for inventory purposes should be retained to support your inventory valuation.

An inventory method once properly adopted is controlling until permission to change is obtained from the Commissioner. Application for permission to change an inventory method shall be made in writing and filed with the Commissioner within 90 days after the beginning of the taxable year in which it is desired to effect a change. In case the inventories reported do not agree with the balance sheet, attach a statement explaining the difference.

A corporation electing to use the last-in, first-out method of valuing inventory provided for in section 472 must file Form 970 with the return for the first year of the election. Thereafter, attach separate schedule showing: (1) a summary of all inventories; (2) with respect to any inventories computed under section 472, the computation of the quantities and cost by acquisition levels.

5. Interest on obligations of the United States, etc.—Enter the interest on line 5; and in Schedule L, the amounts of the various obligations owned. Also enter on line 10, Schedule M, all interest received or accrued during the year on the various obligations. For provisions relating to amortizable bond premiums, see section 171.

Non-interest-bearing obligations issued at a discount.—Taxpayers on the cash basis may elect, as to all non-interest-bearing obligations issued at a discount and redeemable for fixed amounts increasing at stated intervals (for example, United States Savings Bonds), to include the increase in redemption price applicable to the current year. For the year of election the total increase in redemption price of such obligations occurring between the date of acquisition and the end of the year must be included. Attach statement listing obligations owned and computation of the increase. (Section 454.)

6. Other interest.—Enter on line 6, the amount of interest on loans, notes, mortgages, bonds, bank deposits, corporate bonds, etc. See section 171 for amortizable bond premiums.

7. Rents.—Enter the gross amount received for the rent of property. Any expenses, including repairs, interest, taxes, and depreciation should be included in the proper lines for deductions. In the case of a lease entered into prior to January 1, 1954, if both lessor and lessee are corporations and if under the lease the lessee is obligated to pay any part of the lessor's income tax on the rental payment, this tax is excluded from lessor's gross income and may not be deducted by lessee. (Section 110.)

8. Royalties.—Enter the gross amount received as royalties. If a deduction is claimed for depletion, it must be reported on line 23.

9. Gains and losses from sales or exchanges of capital assets and other property.—See separate Schedule D and Instructions.

10. Other income.—Enter total amount of other income not reported elsewhere in the return and attach schedule showing details, if spaces provided are not sufficient.

14. Repairs.—Enter the cost of incidental repairs, including labor, supplies, and other items, which do not add to the value or appreciably prolong the life of the property. Expenditures for new buildings, machinery, equipment, or for permanent improvements or betterments which increase the value of the property are chargeable to capital account.

15. Bad debts.—Bad debts may be treated in either of two ways—(1) by a deduction from income in respect of debts which become worthless in whole or in part, or (2) by a deduction from income of a reasonable addition to a reserve for bad debts. (Section 166.) No change of method is allowed without permission of the Commissioner.

16. Rents.—Enter rent paid or accrued for business property in which the corporation has no equity. With respect to leases entered into prior to January 1, 1954, see instruction No. 7.

17. Taxes.—Enter taxes paid or accrued during the taxable year. Do not include Federal income, war-profits, and excess-profits taxes; estate, inheritance, legacy, succession, and gift taxes; Federal taxes paid on bonds containing a tax-free covenant, nor taxes not imposed upon the taxpayer. See section 164 (d) regarding apportionment of taxes on real property between seller and purchaser.

18. Interest.—Enter interest paid or accrued on business indebtedness. Do not include interest on indebtedness incurred or continued to purchase or carry obligations (other than obligations of the U. S. issued after 9/24/17, and originally subscribed for by the taxpayer) the interest on which is wholly exempt from income tax. (Sec. 265.)

See section 267 for limitation on deductions for unpaid expenses and interest in the case of transactions between related taxpayers.

19. Contributions or gifts paid.—Enter contributions or gifts actually paid within the taxable year to or for the use of organizations and governmental bodies as set forth in 170 (c).

In the case of a corporation on the accrual basis, any contribution or gift will, at the election of the taxpayer, made at the time the return is filed, be considered as paid during the taxable year if payment is actually made on or before the fifteenth day of the third month following the close of the taxable year, and if the contribution or gift has during the taxable year been authorized by the board of directors of the corporation. A copy of such authorization must be attached to the return.

Any contributions paid during the taxable year in excess of the amount deductible may be carried over and deducted in the two succeeding taxable years subject to the 5-percent limitation provided in section 170 (b) (2).

20. Losses by fire, storm, shipwreck, or other casualty, or theft.—Enter losses sustained during the year, arising from fire, storm, shipwreck, or other casualty. For determination of the amount deductible, see section 165 (b) and the regulations thereunder. Theft losses are deductible only in the year in which discovered.

21. Amortization.—If a deduction is claimed on account of amortization, attach a detailed statement. The law makes special provisions for amortization of the following kinds of assets and expenditures:

(a) Emergency facilities—Section 168; (b) Grain storage facilities—Section 169; (c) Research and experimental expenditures—Section 174; (d) Exploration expenditures—Section 615; (e) Development expenditures—Section 616; (f) Organizational expenses—Section 248; and (g) Trademark and trade name expenditures—Section 177. For details concerning the information which must be furnished in the statements of election required by these sections, consult your District Director.

22. Depreciation.—If a deduction is claimed on account of depreciation, fill in Schedule I. A reasonable allowance for the exhaustion, wear and tear, and obsolescence of property used in the trade or business or of property held by the taxpayer for the production of income shall be allowed as a depreciation deduction. (Section 167.) The allowance does not apply to inventories or stock-in-trade nor to land apart from the improvements or physical developments added to it. Depreciation on leasehold improvements, patents, and copyrights shall be included in Schedule I.

The useful life of an asset can be measured in units of production, etc., but the ordinary practice is to measure useful life in years. For guidance, comprehensive tables of "average useful lives" of various kinds of buildings, machines, and equipment in many industries and businesses have been published in a booklet called Bulletin F, which may be purchased for 30 cents from the Superintendent of Documents, Government Printing Office, Washington 25, D. C.

(a) *Special rules for new assets acquired after December 31, 1953.*—The cost or other basis of an asset acquired after December 31, 1953, may be depreciated under methods proper in the past; or, it may be depreciated under any of the following methods provided (1) that the asset is tangible, (2) that it has an estimated useful life of three years or more, and (3) that the original use of the asset commenced with the taxpayer and commenced after December 31, 1953. If an asset is constructed, reconstructed, or erected by the taxpayer, so much of the basis of the asset as is attributable to construction, reconstruction, or erection after December 31, 1953, may be depreciated under methods proper in the past; or, it may be depreciated under any of the following methods provided that the asset meets qualifications (1) and (2) above: (*a*) declining balance method, using a rate not in excess of twice the applicable straight line method; (*b*) the sum of the years-digit method; and (*c*) any other consistent method which does not result in accumulated allowances at the end of any year greater than the total of the accumulated allowances which would have resulted from the use of the declining balance method. This limitation applies only during the first two-thirds of the useful life of the property.

(b) *Section 179—Additional first-year depreciation allowance.*—Corporations may elect to write off 20 percent of the cost of tangible personal property, but only to the extent of an aggregate cost of $10,000, for the first taxable year for which a deduction is allowable under section 167. The cost of property does not include so much of the basis of such property as is determined by reference to the basis of other property held at any time by the person acquiring such property. This additional depreciation is limited to property acquired after December 31, 1957, with a remaining useful life of 6 years or more. Further, for this allowance to apply in any case, the basis of the property must not be determined in whole or in part by reference to the transferor's basis. Depreciation on the remaining cost of the property may be taken under any of the methods indicated above. The additional first-year depreciation of an asset should be shown on a separate line of the depreciation schedule rather than included on the line used to show the regular depreciation of the asset.

23. Depletion of mines, oil and gas wells, timber, etc.—If a deduction is claimed on account of depletion, procure from the District Director: Form M (mines and other natural deposits), Form O (oil and gas), or Form T (timber), fill in and file with return. If complete valuation data have been filed with questionnaire in previous years, then file with your return information necessary to bring your depletion schedule up to date, setting forth in full statement of all transactions bearing on deductions from or additions to value of physical assets during the taxable year with explanation of how depletion deduction for the taxable year has been determined. (Sections 611,

612, and 613.) Expenditures to be deferred and deducted ratably under the election provided in sections 616 (b), relating to certain expenditures in the development of mines, and 615 (b), relating to deductions for mine exploration, are not to be taken into account in determining the adjusted basis for property for the purpose of computing a deduction for depletion under section 611.

24. Advertising.—Enter the total amount paid or incurred during the year for advertising. Expenditures for advertising, to be deductible, must be ordinary and necessary and bear a reasonable relation to the business activities in which the corporation is engaged.

25. Note: File Form 2950 to report information required in (a) below for years other than the first year a deduction is claimed. Form 2950 may be obtained from your District Director.

(a) *Pension, profit-sharing, stock bonus, annuity plans.*—Enter on line 25 (a) the total amount deductible under section 404. A corporation claiming a deduction under section 404 must submit with its return, in addition to the information specified in the regulations concerning such deduction, a statement with respect to each plan showing the type of plan, i. e., pension, profit-sharing, stock bonus, annuity, or other plan deferring the receipt of compensation, whether or not the plan is qualified under section 401 (a), and if trusteed, whether or not the trust is exempt under sections 501 (a), and the method of funding, i. e., individual annuity or insurance contracts, group annuity contract, group permanent contract, or self-insured trust. If not funded, so indicate. Contributions paid by an employer to or under a pension, profit-sharing, stock bonus, annuity plan or compensation paid or accrued on account of any employee under a plan deferring the receipt of such compensation, are deductible only under section 404, and are not deductible under section 162.

(b) *Other employee benefit plans.*—Enter on line 25 (b) deductions for contributions to employee benefit plans (other than those claimed on line 25 (a)), such as insurance, health, or welfare plans. Submit with the return a schedule for each plan showing (1) the nature of benefits, i. e., group term life insurance, group permanent life insurance, noninsured death benefit, hospitalization, surgical, medical, sickness, accident, major medical expense, unemployment benefit, or other welfare benefits; (2) method of financing, i. e., insured, industry or areawide fund, self-insured fund, or direct benefit payments; (3) the amount of deduction; (4) the amount of employee contributions; (5) the number of employees covered; and (6) if a self-insured plan, the amount of benefits paid during the taxable year. Also show the number of employees employed by the corporation.

26. Other deductions authorized by law.—Enter any other authorized deductions for which no space is provided on the return. (See Gen. Inst. L.) Any deduction claimed should be explained in Sch. J.

No deduction is allowable for the amount of any item or part thereof allocable to a class of exempt income other than interest. For non-allowance of interest on indebtedness incurred or continued to purchase or carry tax-exempt securities, see instruction 18. Items directly attributable to wholly exempt income shall be allocated thereto, and items directly attributable to any class of taxable income shall be allocated to such taxable income. If an item is indirectly, attributable both to taxable income and exempt income, a reasonable proportion thereof, determined in the light of all the facts and circumstances in each case, shall be allocated to each. A taxpayer receiving any such exempt income, or holding any property or engaging in any activity the income from which is exempt shall submit with its return as a part thereof an itemized statement, in detail, showing (1) the amount of each class of exempt income, and (2) the amount of expense items allocated to each such class (the amount allocated by apportionment being shown separately).

Schedule K. Shareholder's Share of Income.—The schedule of Distribution and Income should show complete information with respect to all the persons who were shareholders of the corporation during any portion of the taxable year. Under the tax treatment provided by Subchapter S, shareholders generally are taxable upon their distributive shares of the current taxable income of the corporation, whether or not actually distributed. Since each shareholder is required to include his share in his individual return, he should be furnished the information applicable to him.

Column 1.—Enter the name, address, and social security number of each shareholder. Where return of shareholder is filed in a district other than that which this return is filed, specify district.

Column 2.—Enter the number of shares of stock owned by each shareholder. If the number of shares owned by a shareholder changed during the year, show separately the number of shares held for each period.

Column 3.—Enter the percentage of time devoted to the business by each shareholder.

Column 4.—Enter salary and other payments to each shareholder for services rendered.

Column 5.—Enter for each shareholder the date and amount of each *dividend* distribution made in money or property, during the taxable year.

Column 6.—Enter for each shareholder who was a shareholder on the last day of the corporation's taxable year, his portion of the corporation's undistributed taxable income. A shareholder's portion of the undistributed taxable income is the amount which he would have received as a *dividend* if such income had been distributed pro rata to the shareholders on the last day of the corporation's taxable year. A dividend distribution of property other than money may cause line 3 to exceed the total of column 6.

In the case of a net operating loss for the taxable year, enter in this column for each shareholder who was a shareholder at any time during the corporation's taxable year his pro rata share of the loss. For treatment of, determination of, and limitation on a shareholder's pro rata share of such loss, see section 1374 and the regulations thereunder.

Column 7.—Enter for each shareholder his pro rata share of the corporation's excess of net long-term capital gain over net short-term capital loss (line 9b, page 1). Each shareholder is entitled to treat as long-term capital gain a portion of the sum of the dividends he received plus his share of the constructive dividends derived from the undistributed taxable income. A shareholder's portion is determined by applying to such excess the same ratio that the amount of his dividends (actual or constructive) which are out of earnings and profits of the current year bears to the total dividends (actual or constructive) includible by all shareholders from the same source. In making the allocation, the excess of net long-term capital gain over short-term capital loss can not exceed taxable income (line 28, page 1). The amount entered here should be reported on Schedule D of his individual income tax return as a long-term capital gain from an "electing small business corporation."

Column 8.—Enter in this column for each shareholder the amount of money or property includible in the income of the shareholder as dividends from the small business corporation which are entitled to the dividends received exclusion provided in section 116 and the credit provided by section 34. Of the amounts includible in the gross income of a shareholder as dividends from an electing small business corporation, only those which are not considered to be out of the earnings and profits of the taxable year are entitled to the dividends received exclusion and credit. For purposes of this rule the earnings and profits of the taxable year are deemed not to exceed the taxable income for the year. The dividends entitled to the exclusion and credit would include, for example, dividends paid out of accumulated earnings and profits and from interest on tax exempt securities. The amounts shown in this column should be entered by the shareholders in Schedule B of their individual income tax returns, Forms 1040.

Column 9.—Enter in this column for each shareholder the sum of the dividends actually distributed (column 5) and the constructive dividends derived from undistributed taxable income (column 6), less the sum of the amount treated as long-term capital gain (column 7) and the amount of dividends entitled to the dividends received exclusion and credit (column 8). The amounts shown in this column should be entered by the shareholders as ordinary income in Schedule B of their individual income tax returns, Forms 1040.

Column 10.—Enter in this column for each shareholder the date and the amount of each distribution of money and property not out of earnings and profits. For taxable years after the first taxable year to which the election applies, include any distribution of accumulated undistributed taxable income. See section 1375 (d).

EXPENSE ACCOUNT ALLOWANCES—Schedule E, Column 7

Expense account allowance means: (1) amounts, other than compensation, received as advances or reimbursements, and (2) amounts paid by or for the corporation, for expenses incurred by or on behalf of an officer including all amounts charged through any type of credit card.

However, this term does not include amounts paid for: (a) the purchase of goods for resale or use in your business; (b) incidental expenses, such as the purchase of office supplies for the corporation or local transportation in connection with an errand; and (c) such fringe benefits as hospitalization insurance, approved pension trust funds and unemployment insurance.

Column 7 of Schedule E is to be completed for your 25 highest paid officers. To determine the highest paid officers for this purpose all allowances including expense account allowances as described above must be added to each officer's compensation. Column 7 need not be completed for any officer for which the combined amount is less than $10,000.

For this purpose an officer is a person who is elected or appointed to office or who is designated as such in the corporation's charter or bylaws such as regular officers, chairman of the board, etc.

GENERAL INFORMATION

1. A net operating loss for any taxable year shall be allowed as a deduction from gross income of the shareholders in the manner and to the extent set forth in section 1374.

2. For treatment of family groups, see section 1375 (c).

3. For the adjustment to basis of stock of, and indebtedness owing to, shareholders, see section 1376.

4. For special rules applying to earnings and profits, see section 1377.

PAGE 4 **PRINCIPAL BUSINESS ACTIVITY** INSTRUCTIONS 1120–S (1961)

In reporting the "Principal business activity," on page 3 give the one business activity that accounts for the largest percentage of "total receipts." "Total receipts" means gross receipts (line 1, page 1) plus all other income (lines 4 through 10, page 1). State the broad field of business activity as well as the specific product or service, such as "Mining copper," "Manufacturing cotton broad woven fabric," "Wholesale meat," or "Retail apparel." *Where receipts are derived from two or more of the detailed industry groups listed below, show only the one which is the major source of receipts.* Use the appropriate group under the heading "FINANCE" if over 50 percent of "total receipts" consists of investment income.

Enter the business group "code number" on page 1, under B, from the following list. Give the code for the specific industry group from which the largest percentage of "total receipts" is derived.

AGRICULTURE, FORESTRY, AND FISHERIES

Code

011 Agriculture, forestry, and fisheries.

MINING

Metal mining:
101 Iron ores.
102 Copper, lead, zinc, gold, silver ores.
109 Other metal mining.

121 Bituminous coal and lignite mining.

Crude petroleum and natural gas:
131 Crude petroleum, natural gas, and natural gas liquids.
138 Oil and gas field services.

Nonmetallic mineral and anthracite mining:
141 Stone, sand, gravel.
149 Other nonmetallic minerals ,including anthracite mining.

CONSTRUCTION

151 General building contractors.
152 Highway and street construction and heavy construction.
155 Special trade contractors.

MANUFACTURING

Beverage industries:
191 Soft drinks, carbonated waters, and flavoring extracts and sirups.
192 Malt liquors and malt.
194 Wines, brandy, and brandy spirits.
195 Distilled, rectified, blended liquors.

Food and kindred products:
200 Meat products.
201 Dairy products.
202 Canning and preserving fruits, vegetables, and seafoods.
203 Grain mill products.
204 Bakery products.
205 Sugar.
206 Confectionery and related products.
207 Vegetable oil mills and animal, marine, and edible fats and oils.
208 Other food preparations and kindred products.

211 Tobacco manufactures

Textile mill products:
220 Yarn and thread mills.
221 Broad woven fabric mills, cotton.
222 Broad woven fabric mills, man-made fiber and silk.
223 Broad woven fabric mills, wool: including dyeing and finishing.
224 Narrow fabrics and other smallwares mills: cotton, wool, silk, and man-made fiber.
225 Knitting mills.
226 Dyeing and finishing textiles, except wool fabrics and knit goods.
227 Floor covering mills.
228 Other textile goods.

Apparel and other finished products made from fabrics and similar materials:
231 Men's, youths', and boys' suits, coats, overcoats, furnishings, work clothing, and allied garments.
233 Women's, misses', children's, and infants' outerwear and undergarments.
237 Hats, caps, and millinery, fur goods, and other apparel and accessories.
238 Other fabricated textile products.

Lumber and wood products, except furniture:
241 Logging camps, logging contractors, and sawmills and planing mills.
243 Millwork, veneer, plywood, and prefabricated structural wood products.
249 Wooden containers and other wood products.

Furniture and fixtures:
251 Household furniture.
259 Office, public building, and other furniture and fixtures.

Paper and allied products:
261 Pulp mills.
262 Paper, paperboard, building paper, and building board mills.
265 Paperboard containers and boxes.
269 Converted paper and paperboard products, except containers and boxes.

Printing, publishing, and allied industries:
271 Newspapers: publishing, publishing and printing.

Code

272 Periodicals: publishing, publishing and printing.
273 Books.
275 Commercial printing, manifold business forms, and greeting cards.
278 Other publishing, bookbinding and related industries, and service industries for the printing trade.

Chemicals and allied products:
280 Industrial inorganic and organic chemicals.
281 Plastics materials and synthetic resins, synthetic rubber, synthetic and other man-made fibers, except glass.
282 Drugs.
283 Soap, detergents, and cleaning preparations.
284 Paints, varnishes, lacquers, enamels, and allied products.
285 Perfumes, cosmetics, and other toilet preparations.
286 Agricultural chemicals.
288 Gum and wood chemicals and other chemical products.

Petroleum refining and related industries:
291 Petroleum refining.
299 Paving and roofing materials and other products of petroleum and coal.

Rubber and miscellaneous plastics products:
301 Tires and inner tubes.
306 Rubber footwear, reclaimed rubber, and other fabricated rubber products.
307 Miscellaneous plastics products.

Leather and leather products:
314 Footwear, except rubber.
319 Leather and other leather products.

Stone, clay, and glass products:
321 Flat glass, glass and glassware, pressed or blown, and glass products made of purchased glass.
324 Cement, hydraulic.
325 Structural clay products.
326 Pottery and related products.
327 Concrete, gypsum, and plaster products.
329 Cut stone and stone products and abrasive, asbestos, and other nonmetallic mineral products.

Primary metal industries:
331 Blast furnaces, steelworks, and rolling and finishing mills.
332 Iron and steel foundries.
333 Primary and secondary smelting, refining, rolling, drawing, and extruding of nonferrous metals and alloys.
336 Nonferrous foundries.
338 Other primary metal industries.

Fabricated metal products (including ordnance), except machinery and transportation equipment:
340 Metal cans.
341 Cutlery, hand tools, general hardware.
342 Heating apparatus (except electric) and plumbing fixtures.
343 Fabricated structural metal products.
344 Screw machine products, bolts, nuts, screws, rivets and washers.
345 Metal stampings.
346 Coating, engraving, and allied services.
347 Ordnance and accessories.
348 Miscellaneous fabricated wire products and other fabricated metal products.

Machinery, except electrical and transportation equipment:
350 Engines and turbines.
351 Farm machinery and equipment.
352 Construction, mining, and materials handling machinery and equipment.
353 Metalworking machinery and equipment.
354 Special industry machinery, except metalworking machinery.
355 General industrial machinery and equipment.
356 Office, computing, and accounting machines.
357 Service industry machines.
358 Other machinery, except electrical and transportation equipment.

Electrical machinery, equipment, and supplies:
361 Electric transmission and distribution equipment.
362 Electrical industrial apparatus.
363 Household appliances.
364 Electric lighting and wiring equipment.

Code

365 Radio and television receiving sets, except communication types.
366 Communication equipment.
367 Electronic components and accessories.
368 Other electrical machinery, equipment, and supplies.

Transportation equipment, except motor vehicles:
371 Aircraft.
372 Aircraft parts.
373 Ship and boat building and repairing.
374 Railroad equipment.
379 Motorcycles, bicycles, and parts and other transportation equipment.

Motor vehicles and motor vehicle equipment:
381 Motor vehicles, passenger car bodies, truck and bus bodies, truck trailers.
384 Motor vehicle parts, accessories.

Professional, scientific, and controlling instruments; photographic and optical goods; watches and clocks:
391 Engineering, laboratory, scientific and research, and measuring and controlling instruments and equipment.
393 Optical instruments and lenses, surgical, medical, and dental instruments and supplies, ophthalmic goods.
396 Photographic equipment and supplies.
397 Watches, clocks, clockwork operated devices, and parts.

Other manufacturing industries:
401 Jewelry, silverware, and plated ware.
402 Costume jewelry and costume novelties, except precious metal.
404 Toys, amusement, sporting and athletic goods.
408 Manufacturing not elsewhere classified.

TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES

Transportation:
411 Railroad transportation.
412 Local and suburban transit.
413 Motor freight transportation and warehousing.
414 Taxicabs, intercity passenger transportation, school busses, and other local and interurban passenger transportation.
415 Pipe line transportation.
416 Water transportation.
417 Transportation by air.
418 Transportation services.

Communication:
421 Telephone communication (wire or radio).
422 Telegraph communication (wire and radio).
423 Radio broadcasting and television.
429 Communication services, not elsewhere classified.

Electric and gas companies and systems:
431 Electric companies and systems and combination companies and systems.
432 Gas companies and systems.

441 Water supply and other sanitary services.

WHOLESALE TRADE

Groceries and related products:
477 Meats and meat products.
479 Poultry and poultry products, fish and seafoods, and other groceries and related products.

Electrical goods, hardware, plumbing, heating equipment and supplies:
486 Electrical goods.
487 Hardware, and plumbing and heating equipment and supplies.

Other wholesalers:
491 Beer, wine, and distilled alcoholic beverages.
492 Dry goods and apparel.
493 Drugs, chemicals, allied products.
494 Lumber and construction materials.
495 Machinery, equipment, and supplies.
496 Motor vehicles and equipment.
497 Farm products—raw materials.
498 Wholesalers, not elsewhere classified.

RETAIL TRADE

521 Food.

General merchandise:
531 Department stores.
532 Mail order houses.

Code

533 Limited price variety stores.
539 Merchandise vending machine operators, direct selling organizations, and other general merchandise stores.

541 Apparel and accessories.
551 Furniture, home furnishings, equipment.

Automotive dealers and gasoline service stations:
561 Motor vehicle dealers.
563 Tires, batteries, accessories; aircraft, marine, and other automotive dealers.
564 Gasoline service stations.

581 Eating and drinking places.

Building materials, hardware, farm equipment:
591 Building materials.
595 Hardware and farm equipment.

Other retail stores:
601 Drug stores and proprietary stores.
602 Liquor stores.
607 Jewelry stores.
608 Secondhand, book, sporting goods, farm supply, fuel and ice dealers, and other retail stores.

FINANCE, INSURANCE, AND REAL ESTATE

Banking:
621 Commercial and stock savings banks, trust companies, and establishments related to banking.
622 Mutual savings banks.

Credit agencies other than banks:
632 Savings and loan associations.
634 Personal credit institutions.
635 Business credit institutions.
638 Other credit agencies.

Holding and other investment companies:
641 Operating holding companies (companies which derived less than 90 percent but more than 50 percent of "total receipts" from investments).
642 Regulated investment companies.
643 Small business investment co.,1958Act
644 Real estate investment trusts.
649 Other investment and holding companies (other companies which derived 90 percent or more of "total receipts" from investments).

651 Security and commodity brokers, dealers exchanges, and services.

Insurance carriers:
661 Life insurance.
662 Mutual insurance, except life or marine, and except mutual fire insurance companies issuing perpetual policies.
669 Other insurance carriers.

671 Insurance agents, brokers, and service.

Real estate:
681 Real estate operators (except developers), and lessors of buildings.
683 Subdividers and developers and operative builders.
684 Agents, brokers, and managers.
685 Title abstract companies.
689 Combinations of real estate, insurance loans, law offices.

Lessors of real property, except buildings:
692 Mining, oil, and similar properties.
693 Railroad property.
699 Other real property, except buildings.

SERVICES

701 Hotels, camps, other lodging places.

Personal services:
721 Laundries, cleaning and dyeing.
723 Photographic studios, including commercial photography.
729 Beauty, barber, shoe repair, and pressing shops, funeral and other personal services.

Business services:
731 Advertising.
739 Credit reporting and employment agencies, news syndicates, duplicating, mailing, stenographic, building, and other business services.

Automobile and other repair services:
751 Auto repair services and garages.
759 Other repair services.

Motion pictures:
781 Motion picture production, distribution, and service industries.
783 Motion picture theaters.

791 Amusement and recreation services, except motion pictures.
801 Physicians and surgeons.
801 Other services.

SCHEDULE D
(Form 1120-S)

U.S. Treasury Department—Internal Revenue Service

GAINS AND LOSSES FROM SALES OR EXCHANGES OF PROPERTY

Attach this schedule to your U.S. Small Business Corporation Return of Income, Form 1120-S

1961

For Calendar Year 1961, or other taxable year beginning , 1961, and ending , 19

Name and Address

Employer Identification No.

PART I.—SALE OR EXCHANGE OF PROPERTY UNDER SECTION 1231 (See instructions)

a. Kind of property (if necessary, attach statement of descriptive details not shown below)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price (contract price)	e. Depreciation allowed (or allowable) since acquisition or March 1, 1913 (attach schedule)	f. Cost or other basis and cost of improvements subsequent to acquisition or March 1, 1913	g. Expense of sale	h. Gain or loss (column d plus column e less sum of columns f and g)
1.							
2. Total (If gain, enter on line 6 below; if loss, enter on line 13 below)							

PART II.—CAPITAL ASSETS

Short-Term Capital Gains and Losses—Assets Held Not More Than 6 Months

3.							
4. Unused capital loss carryover from five preceding taxable years (attach statement)							
5. Total of short-term capital gains or losses or difference between short-term capital gains and losses							

Long-Term Capital Gains and Losses—Assets Held for More Than 6 Months

6.							
7. Total of long-term capital gains or losses or difference between long-term capital gains and losses							

Summary of Capital Gains and Losses

Classification	Gain or loss to be taken into account	
	a. Gain	b. Loss
8. Net short-term capital gain or loss from line 5		
9. Net long-term capital gain or loss from line 7		
10. Net short-term capital gain (line 8, col. a) reduced by any net long-term capital loss (line 9, col. b). Enter here and on line 9 (a), page 1, Form 1120-S		x x x x x x x x x x
11. Net long-term capital gain (line 9, col. a) reduced by any net short-term capital loss (line 8, col. b). Enter here and on line 9 (b), page 1, Form 1120-S		x x x x x x x x x x
12. Excess of losses over gains in lines 8 and 9. This excess is not allowable	x x x x x x x x x x	

PART III.—PROPERTY OTHER THAN CAPITAL ASSETS

13.							
14. Total net gain (or loss). Enter here and on line 9 (c), page 1, Form 1120-S							

State with respect to each item of property reported in Schedule D: (1) How property was acquired

(2) Whether at time of sale or exchange—(Check appropriate block(s))

☐ (a) purchaser owned directly or indirectly more than 50 percent in value of your outstanding stock.

☐ (b) where purchaser was a corporation, more than 50 percent in value of its capital stock and 50 percent in value of your capital stock was owned directly or indirectly by or for the same individual or his family, and

☐ (c) where purchaser was a corporation, more than 50 percent in value of its capital stock was owned directly or indirectly by you.

(3) Name and address of purchaser

INSTRUCTIONS

(References are to the Internal Revenue Code)

GAINS AND LOSSES FROM SALES OR EXCHANGES OF CAPITAL ASSETS AND OTHER PROPERTY.—Report sales or exchanges of capital assets and sales or exchanges of property other than capital assets in Schedule D. Every sale or exchange of property, even though no gain or loss may be indicated, must be reported in detail.

Losses from sales or exchanges of capital assets shall be allowed only to the extent of gains from such sales or exchanges. However, the amount of a net capital loss sustained in any taxable year may be carried over to each of the five succeeding taxable years and treated in each such succeeding taxable year as a short-term capital loss to the extent not allowed as a deduction against any net capital gains of any taxable year intervening between the taxable year in which the net capital loss was sustained and the taxable year to which carried.

Definition of capital assets.—The term "capital assets" means property held by the taxpayer (whether or not connected with its trade or business), but does not include (1) stock in trade of the taxpayer or other property of a kind which would properly be included in the inventory of the taxpayer if on hand at the close of the taxable year, or property held by the taxpayer primarily for sale to customers in the ordinary course of its trade or business; or (2) property used in the trade or business, of a character which is subject to the allowance for depreciation provided in section 167, or real property used in the trade or business of the taxpayer; or (3) certain copyrights, literary, musical, or artistic compositions, or similar properties; or (4) accounts or notes receivable acquired in the ordinary course of trade or business for services rendered or from the sale of property described in (1) above; or (5) an obligation of the United States or any of its possessions, or of a State, or any political subdivision thereof, or of the District of Columbia, issued on or after March 1, 1941, on a discount basis and payable without interest at a fixed maturity date not exceeding 1 year from the date of issue.

For special rules applicable to capital gains of Small Business Corporations, see section 1.1375–1 of the regulations.

Classification of capital gains and losses.—The phrase "short-term" applies to the category of gains and losses arising from the sale or exchange of capital assets held for 6 months or less, and the phrase "long-term" to the category of gains and losses arising from the sale or exchange of capital assets held for more than 6 months.

Enter full description of each item of property sold or exchanged, even though no gain or loss may be indicated. Such description should include the following facts: (a) For real estate, location and description of land, description of improvements, details explaining depreciation; (b) for bonds or other evidences of indebtedness, name of issuing corporation, description of the particular issue, denomination, and amount; (c) for stocks, name of issuing corporation, class of stock, number of shares, and capital changes affecting basis (nontaxable stock dividends, other nontaxable distributions, stock rights, etc.).

The "basis" for the property is not subject to the same rule for reporting gains as for losses, if the property was acquired before March 1, 1913. If the property sold or exchanged was acquired prior to March 1, 1913, the basis for determining GAIN is the cost or the fair market value as of March 1, 1913, adjusted as provided in section 1016, whichever is greater, but in determining LOSS the basis is cost so adjusted. If property was acquired after February 28, 1913, basis for both gain and loss is the cost of such property, except as otherwise provided. The exceptions arise chiefly where property was acquired by bequest, gift, tax-free exchange, involuntary conversion, or wash sale of stock; see sections 1014, 1015, 1031, 1033, and 1091, respectively. If the amount shown as the basis is other than actual cash cost of the property sold or exchanged, full details must be furnished regarding the acquisition of the property.

If emergency facilities are sold or exchanged, see section 1238.

Losses on securities becoming worthless.—If any securities (as defined below) become worthless within the taxable year and are capital assets, the loss resulting therefrom shall, in the case of a taxpayer other than a bank, as defined in section 581, be considered as a loss from the sale or exchange, on the last day of such taxable year, of capital assets. Section 165 (g) (1).

Definition of security.—For the purpose of determining capital losses under section 165, the term "security" means a share of stock in a corporation; a right to subscribe for, or to receive, a share of stock in a corporation; or a bond, debenture, note, or certificate, or other evidence of indebtedness, issued by a corporation or by a government or political subdivision thereof, with interest coupons or in registered form.

Losses not allowable.—No loss shall be recognized in any sale or other disposition of shares of stock or securities where there has been acquired substantially identical stock or securities, or there has been entered into a contract or option to acquire substantially identical stock or securities, within 30 days before or after the date of such sale or disposition, except in cases of dealers in stocks and securities which have sustained the loss in a transaction made in the ordinary course of business. Section 1091.

Except in the case of distributions in liquidation, no deduction shall be allowed in respect of losses from sales or exchanges of property, directly or indirectly, between an individual and a corporation in which such individual owns, directly or indirectly, more than 50 percent in value of the outstanding stock; or (except in the case of distributions in liquidation) between two corporations more than 50 percent in value of the outstanding stock of each of which is owned, directly or indirectly, by or for the same individual, if either one of such corporations, with respect to the taxable year of the corporation preceding the date of the sale or exchange was, under the law applicable to such taxable year, (1) a personal holding company, as defined in section 542, or (2) a foreign personal holding company, as defined in section 552. (For the purpose of determining the ownership of stock, in applying this paragraph, see section 267.)

Gain on sales by a "controlled" corporation.—In the case of a sale or exchange, directly or indirectly, of property between an individual and a corporation more than 80 percent in value of the outstanding stock of which is owned by such individual, his spouse, and his minor children and minor grandchildren, any gain recognized to the transferor from such sale or exchange shall be treated as gain from the sale or exchange of property which is neither a capital asset nor property described in section 1231, if such property in the hands of the transferee is depreciable under section 167. Section 1239.

Gains and losses from involuntary conversion and from the sale or exchange of certain property used in the trade or business.—The term "property used in the trade or business," as used in section 1231, means property which has been held more than 6 months, which is used in the trade or business, and which is either real property or property subject to depreciation under section 167, and which is not (a) property of a kind which would properly be includible in the inventory of the taxpayer if on hand at the close of the taxable year, (b) property held by the taxpayer primarily for sale to customers in the ordinary course of its trade or business, or (c) certain copyrights or similar properties. Such term also includes timber and coal with respect to which section 631 applies as well as unharvested crops to which section 1231 (b) (4) applies. Such term also includes livestock (but not poultry) held for draft, breeding, or dairy purposes and held for 12 months or more from the date of acquisition.

Section 1231 provides special treatment for the gains and losses upon the sale or exchange of "property used in the trade or business" and upon the compulsory or involuntary conversion of (1) such property and (2) capital assets held for more than 6 months. Such gains and losses during the taxable year are treated as gains and losses from the sale or exchange of capital assets held for more than 6 months, if the aggregate of such gains exceeds the aggregate of such losses. If, however, such gains do not exceed such losses, such gains and losses shall not be treated as gains and losses from the sale or exchange of capital assets.

In determining whether gains do or do not exceed losses, it is necessary to include the gains and losses to the extent that they would be included if they were all ordinary gains and losses. The limitation of section 1211 on the deductibility of capital losses does not operate to exclude any such losses from the computation as to the excess of gains over losses, but all such losses are included in full.

The total shown on line 2 determines whether the items reflected therein represent a long-term capital gain or an ordinary loss. This total must be entered on the first line of the appropriate Schedule of Part II or Part III.

For special treatment of gain or loss upon the cutting of timber, or upon the disposal of timber or coal under a contract by which the owner retains an economic interest in such timber or coal, see section 631.

Short sales of capital assets.—For rules regarding tax consequences of certain short sales of stock or other securities (including those dealt with on a "when issued" basis), and transactions in commodity futures, see section 1233.

TAX COMPUTATION FOR CALENDAR YEAR 1961 AND OTHER TAXABLE YEARS ENDING ON OR BEFORE JUNE 30, 1962

1. Enter amount of taxable income expected in 1961		$
2. Enter 52 percent of line 1 (54 percent in the case of affiliated corporations filing a consolidated return)	$	
Subtract $5,500, and enter difference	5,500.00	$
3. Less: Adjustment for partially tax-exempt interest; enter 30 percent of the deduction for partially tax-exempt interest, but not in excess of 30 percent of line 1 above		
4. Normal tax and surtax (line 2 less line 3)		$
5. Total tax (line 4, above, or line 22 of Separate Schedule D, Form 1120). Enter here and as line 1 of Declaration		$

TAXPAYER'S COPY OF DECLARATION OF ESTIMATED TAX (FORM 1120-ES) **1961**

Name and address of corporation (Number and street, city, zone, State)

If this declaration is not for calendar year 1961, indicate taxable year—beginning , 1961, and ending , 19

1. 1960 Income Tax $; Estimate of 1961 Income Tax		$	KEEP THIS COPY FOR USE IN MAKING ANNUAL TAX RETURN
2. Less: (*a*) Statutory exemption	$100,000		
(*b*) Estimated credits against tax			
3. ESTIMATED TAX (line 1 less line 2)		$	
4. Enter 50 percent of line 3			
5. Less: Credit for 1960 overpayment if credit was elected on line 36, page 1, Form 1120 for 1960	$		
6. If this is an amended declaration, enter payments made on account of prior declarations for this year			
7. Unpaid balance (line 4, less the sum of lines 5 and 6)		$	
8. Amount paid with this declaration. (See Instruction 5)		$	

16—77000-1

DETACH AT THIS LINE ↓ AND FILE FORM BELOW WITH THE DISTRICT DIRECTOR. PLEASE TYPE OR PRINT PLAINLY

FORM 1120-ES
U. S. Treasury Department
Internal Revenue Service

CORPORATION DECLARATION OF ESTIMATED TAX **1961**

Name and address of corporation (Number and street, city, zone, State) | Employer's Identification No.

If this declaration is not for calendar year 1961, indicate taxable year—beginning , 1961, and ending , 19

1. 1960 Income Tax $; Estimate of 1961 Income Tax		$	(Cashier's Stamp)
2. Less: (*a*) Statutory exemption	$100,000		
(*b*) Estimated credits against tax			
3. ESTIMATED TAX (line 1 less line 2)		$	
4. Enter 50 percent of line 3			
5. Less: Credit for 1960 overpayment if credit was elected on line 36, page 1, Form 1120 for 1960	$		
6. If this is an amended declaration, enter payments made on account of prior declarations for this year			
7. Unpaid balance (line 4, less the sum of lines 5 and 6)		$	
8. Amount paid with this declaration. (See Instruction 5)		$	

I declare under the penalties of perjury that this declaration has been examined by me and to the best of my knowledge and belief is a true, correct, and complete declaration.

(Date) (Signature of officer or agent) (Title of officer)

FORM 1120-ES
U. S. Treasury Department
Internal Revenue Service

CORPORATION DECLARATION OF ESTIMATED INCOME TAX

1961

INSTRUCTIONS

(References are to Internal Revenue Code)

1. **Purpose of Declaration.**—This declaration provides a basis for paying currently a portion of the income tax for the taxable year. Every corporation having estimated income tax (line 3 of the return) must pay 50 percent of the estimated tax before the end of the taxable year. (See instruction 5.) For payment of balance due, see instructions for Form 1120.

2. **Corporations Which Must Make a Declaration.**—A declaration of estimated tax must be made by every corporation if its income tax for the taxable year can reasonably be expected to exceed $100,000 plus the amount of any estimated credits against tax. This applies to corporations which are subject to income tax under section 11 or 1201 (a), or subchapter L of chapter 1. In the case of affiliated corporations filing a consolidated return, see consolidated returns regulations.

3. **Short Taxable Year.**—A separate declaration is required where a corporation is required to submit an income tax return for a period of less than 12 months. No declaration need be filed if—

(*a*) the taxable year is a short period of less than 9 months, or
(*b*) the taxable year is a short period of 9 or more months and the requirements specified in Instruction 2 are first met after the first day of the last month in the short taxable year.

If a short taxable year results from a change of annual accounting period, the income must be placed on an annual basis in accordance with section 443 (b) (1) for the purpose of determining whether a declaration must be filed.

The declaration shall be completed by applying the statutory exemption and estimated credits on line 2 against the annualized estimated tax and reducing the result in accordance with the number of months in the short taxable year.

4. **When and Where To File.**—The declaration of estimated tax must be filed on or before the 15th day of the ninth month of the taxable year. If, however, the requirements specified in Instruction 2 are first met after the last day of the eighth month of the taxable year and before the first day of the 12th month of the taxable year, the declaration must be filed on or before the 15th day of such 12th month. For short taxable years see section 6074 and the regulations thereunder. The declaration must be filed with the District Director of Internal Revenue for the district in which the corporation expects to file its income tax return.

5. **Time for Payment.**—A corporation using the calendar year basis, which meets the requirements specified in Instruction 2 before September 1 of the taxable year, must pay a first installment of 25 percent of the estimated tax on or before September 15 and a second installment of 25 percent on or before December 15. Any installment may be paid before the due date. If, however, a corporation is not required to file its declaration on or before September 15, but is required to file on or before December 15, the full 50 percent of the estimated tax must be paid with the December 15 declaration. Check or money order in payment of the tax should be made payable to "Internal Revenue Service."

Fiscal year taxpayers substitute the 15th day of the ninth month of the fiscal year for September 15 and the 15th day of the 12th month for December 15.

Short taxable year taxpayers must substitute the 15th day of the ninth month of the taxable year for September 15 and the 15th day of the last month for December 15.

6. **Amended Declarations.**—In making a declaration, the taxpayer must take into account the then existing facts and circumstances as well as those reasonably anticipated relating to prospective gross income, allowable deductions, and estimated credits for the taxable year. Amended or revised declarations may be made in any case in which the taxpayer estimates that its gross income, deductions, or credits will materially change the estimated tax reported in the previous declaration. An amended declaration may be made on Form 1120-ES, marked "Amended," or on the reverse side of the Notice of Final Installment, and filed with the District Director for the district in which the original declaration was filed. An amended declaration of estimated tax may be filed at any time on or before the 15th day of the 12th month (last month in case of a short taxable year) of the taxable year. The installment payable on the 15th day of such 12th month shall be increased or decreased, as the case may be, so as to reflect the revised estimated tax.

7. **Failure To Pay.**—Underpayment of installments of estimated tax will result in additional charges for the period from the due date of each installment until paid, or until the due date for filing the tax return, whichever is the earlier. (For exceptions, see section 6655 (d) and the regulations thereunder.)

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